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GIVING USA

1983 ANNUAL REPORT

a compilation
of facts
and trends on
American philanthropy
for the
year 1982

a publication
of the
American Association
of Fund-Raising
Counsel, Inc.

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In 1935, nine established professional fund-raising counseling firms serving leading community funds, colleges, universities, hospitals, churches and character-building agencies joined in forming the American Association of Fund-Raising Counsel, Inc. Their primary purpose was to bring order into a field that was disorganized and, in some instances, misunderstood and distrusted. Their first act was to adopt a code of fair practice, which has stood the test of time and is now widely accepted as a standard for professional conduct in fund raising. Today, each of the member firms and associate members of the Association operates according to this code.

The Association seeks to carry out the following program:

- To maintain high standards of ethics and professional techniques in fund-raising counseling.
- To study and identify economic and social trends in American philanthropic areas, and to share this information with the general public through publication of surveys; an annual review of philanthropy called *Giving USA;* and a newsletter, the *Fund Raising Review.*
- To foster and encourage professional training in fund-raising techniques.
- By example, and through strict adherence to the Association's code of practice, to discourage unethical and unprofessional practitioners.
- To provide a center of information on philanthropy which is made available to related groups, such as state and federal legislatures, nonprofit institutions and agencies, and students, and others engaged in studies of philanthropy, as well as to the general public.

The Association answers inquiries of state and local governments and assists, on request, in developing laws regarding the raising of funds. It thus aids in protecting the public against fraudulent practices.

The Association welcomes requests for information on any aspect of philanthropic fund raising and for data regarding the services of its members. As in other professions, relations between the professional fund-raising counsel and the nonprofit institutions or agencies served are confidential.

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28th Annual Issue

GIVING USA

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of facts
and trends on
American philanthropy
for the
year 1982

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THE CHAIRMAN'S LETTER

In 1982, the American people once again extended their concern for the organizations and programs which depend upon private philanthropy. One more chapter is recorded in the unique place of charitable giving in American life. De Tocqueville saw its already evident foundations in 1840; John Gardner commented on the phenomenon in 1982 when he wrote:

"People can achieve meaning in their lives only if they have made commitment beyond themselves. . . among the commitments we most honor are those that come from the mutual dependence of the individual in the group. . ."

Those of us who work as philanthropoids are often asked about aspects of the giving phenomenon which remain ever fascinating:

- why do people give away cash and securities and other valuable property?
- what is the profile of the donor?
- who are the fund raisers?

In this year in which I am privileged to serve as chairman of the American Association of Fund-Raising Counsel, in conveying the report on *Giving, U.S.A.*, I want to comment upon these questions.

Giving of ourselves and of our substance makes life richer, fuller, more meaningful for the giver—only some of the best things in life are free. The institutions to which we relate—in a great variety of capacities—add dimensions of enjoyment to our lives. To a high degree, generosity is usually enlightened self-interest. Of course, there are obligations to which all of us must respond, but the pleasures of philanthropy flow from the realms of gratification. I am not writing about the shining face of the grateful orphan—that wonderful fiction of the past—but of the shininess inside ourselves because we relate significantly and generously to what is important.

In our world, giving has also become institutionalized; we do indeed give at the office, in our social groups and business communities. Contemporary fund raising management has learned how to make it easy and efficient. We have learned how to help people enjoy their resources and at the same time assist the organizations of their choice. The professional fund raising manager or consultant

knows the tax laws and the benefits which can accrue to the individual donor.

Philanthropy has made America richer in every way; it remains high in our value systems and shapes and characterizes our daily lives.

Who are the givers? The roster includes the rich and the modest, the deeply concerned and the passively responsive. Approximately 27 million Americans file income tax returns containing charitable deductions. We do not yet know the results of the Charitable Contributions Legislation under which individuals who do not itemize may still deduct their charitable gifts. Contributors to the not-for-profit organizations of their choice have adjusted gross incomes ranging from $5,000 annually to $100,000 and more. This democracy of giving by free choice expresses the good faith of the American people and embraces men and women of every creed and race.

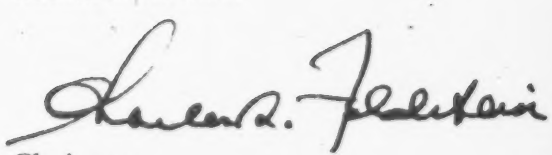
Of course, wealthy individuals and families and the foundations which they have created are crucially important. While many different kinds of appeals are conducted by the 300,000 organizations which seek support, large gifts spell the success of almost all capital campaigns. Through philanthropy, personal wealth returns to the society from which it came to advance faith and learning and the quality of life.

The "donor" usually is a man or woman who is involved as a volunteer for the United Way, a college alumni fund, religious stewardship or a myriad of other worthy causes. Their numbers are legion and the achievement of their generosity of time and funds is awesome.

Our profession developed to manage the ever growing and increasingly complex enterprise of philanthropy. A generation ago we were a handful of men and a scattering of women working for large institutions and programs or for professional consulting firms. Many of us became fund raisers by accident—we started out to be ministers and teachers; the attraction of service to others was irresistable.

Today that attraction persists, but many fund raising managers of the Eighties made a career choice in college or even earlier. Thousands of men and women work professionally to advance philanthropy. More resources for training must be developed and through the collaborative efforts of the national associations in our field, training and retraining are being expanded. The American Association of Fund-Raising Counsel was the pioneer in establishing effective standards and through its member firms creating the body of knowledge of this new profession.

And finally, the message of this report is a ray of light in the darker skies of national and international concerns. We dedicate it to the men and women who work to share what they have, and to the men and women who work so that this extraordinary tradition prevails.



Chairman
American Association of
Fund-Raising Counsel

GIVING USA

A publication
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Total Giving 1982
$60.39 billion

1982 PHILANTHROPY

1982 Contributions (in billions)		Contributions as Percent of Total	
Individuals	$48.69	*Individuals*	80.7%
Bequests	$5.45	*Bequests*	9.0%
Foundations	$3.15	*Foundations*	5.2%
Corporations	$3.10	*Corporations*	5.1%

1982 Distributions (in billions)		Distribution as Percent of Total	
Religion	$28.06	*Religion*	46.5%
Education	$8.59	*Education*	14.2%
Health & Hospitals	$8.41	*Health & Hospitals*	13.9%
Social Welfare	$6.33	*Social Welfare*	10.5%
Arts & Humanities	$4.96	*Arts & Humanities*	8.2%
Civic & Public	$1.67	*Civic & Public*	2.8%
Other	$2.37	*Other*	3.9%

In the face of a declining economy, Americans dug deeper than ever before last year and donated an estimated $60.39 billion to hundreds of thousands of charitable organizations, institutions and agencies.

The American Association of Fund-Raising Counsel said the overall increase in giving during 1982 amounted to 11.7 percent. It was boosted substantially by a single bequest of $1.3 billion, and if that bequest were excluded from the total, giving would have risen by 9.3 percent.

That was a still a strong gain for the nation's nonprofit organizations. With inflation running at an annual rate of 3.9 percent, the real growth in giving came to 5.4 percent without the billion-plus bequest and to 7.8 percent with it.

The lower inflation rate, coupled with the record response from individuals, corporations and foundations to aid their less fortunate neighbors, made 1982 the second consecutive year that giving outpaced in-

flation. For three previous years–1978, 1979 and 1980–the rate of inflation rose faster than the increase in giving.

There was no single answer to the oft-asked question of why philanthropy grew by the dimensions it did in 1982–a year in which unemployment reached its highest levels since the Great Depression, when the nation's business corporations experienced the third sucessive year of declining profits, and when more people than ever before turned to charitable organizations for help in maintaining their quality of life.

But many believe that the impact of government's action to decrease its expenditures in areas that have a direct influence on helping less fortunate individuals and the subsequent media attention focused on those reductions, created an atmosphere for those who were able to give to donate more.

At the same time, charitable organizations, sensing an increase in demand for services formerly delivered through federal dollars, drastically increased their fund-raising efforts.

Together, it all worked.

Individuals, historically the major source of funding for nearly all of the nonprofit institutions and agencies in the country, gave an estimated total of $48.69 billion in 1982, an increase of 9.2 percent from the $44.61 billion they contributed a year before.

Individual giving, including bequests, accounted for 89.7 percent of all philanthropy in 1982.

Giving by living individuals equalled 80.7 percent of total philanthropy in 1982, down somewhat from the 83.0 percent in 1981. But the drop was only because bequest giving took a disproportionate share of the total.

And that was because there was a settlement in the estate of the late J. Paul Getty and the museum bearing his name in California received $1.3 billion during 1982. That obviously boosted the bequest total to its highest ever and accounted for the double-digit overall increase in charitable giving.

Bequests in 1982 totaled $5.45 billion, an increase–due to the Getty gift–of 56.1 percent from 1981. As a portion of all giving in the United States, bequests accounted for an unusually high 9 percent.

Giving by the nation's foundations reached a record-shattering $3.15 billion last year, a growth of 3 percent from the revised total of $3.06 billion foundations gave in 1981. But it came during a year in which many had expected a decline in foundation giving since new payout rules, effective with the beginning of 1982, permit foundations to invest more of their assets. It had been expected this would lower the level of grants but that was apparently not the case.

As a portion of all giving, foundations contributed 5.2 percent of the total.

The nation's corporations, experiencing another year of overall profit drops, increased giving by 6.9 percent in 1982 and philanthropy from that source totaled $3.10 billion, also a record.

That equalled 5.1 percent of all giving during 1982, and the AAFRC said that the corporate foundations were responsible for not only the increase in corporate giving but for maintaining it even at the 1981 level. There was no evidence to indicate any increase in the number of corporations that donate to charitable organizations, still only a little more than 30 percent of the companies in the United States make charitable gifts. But data indi-

cate that those that do are giving more with each passing year.

The greatest share of the money given–as in every other year–went to the category of religion. In 1982, religious organizations, institutions and agencies received an estimated $28.06 billion, an increase of 12.9 percent from the total given a year before.

As a portion of all giving last year, religion received 46.5 percent, a little higher than in 1981. A good piece of each dollar given to religion is spent within local communites on social service programs, and much of the increase in giving to religious organizations in 1982 could be attributed to an increase in those programs.

The education category received $8.59 billion in contributions during 1982, an increase of 13.2 percent from the 1981 total. Education took 14.2 percent of all philanthropy in 1982, a little more than in 1981.

There was some indication that education, health and social services benefited from a slight shift in giving patterns in 1982.

Health and hospitals received 13.9 percent of all charitable contributions last year, and that was up slightly from 1981. Total giving to health causes was $8.41 billion, an increase of 13.9 percent from 1981.

Giving to the organizations and agencies in the social service category increased by 16.8 percent in 1982, and equalled $6.33 billion. As a portion of all philanthropy in the United States, social service giving was 10.5 percent, up from the 10 percent in 1981.

Even those social service organizations heavily dependent on workplace giving had increases in contributions in 1982 and that was something of a suprise considering the heavy rate of unemployment. But apparently those who were working considered the plight of many of their unemployed neighbors and as a result gave more than in the past.

Giving to the arts and humanities rose to a record $4.96 billion, a result of the $1.3 billion Getty bequest. The percent increase was 43.8 percent. Without the single bequest, giving to arts and humanities would have been $3.66 billion, and that would have been an increase of 6 percent from 1981, showing evidence that the rate of increase in cultural giving is slowing.

There is speculation that this resulted because of an increasing emphasis on giving to education, to health, and to social services. And some corporations have said they were increasing gifts to those fields quicker than the increase in giving to arts and humanities organizations and those in the civic and public area.

Gifts to the civic organizations and agencies increased by 5.6 percent, and totaled $1.67 billion . As a portion of all philanthropy during 1982, gifts to civic and public affairs amounted to 2.9 percent, about the same as in 1981.

The American Association of Fund-Raising Counsel said that giving to the "other" category, which includes American gifts to agencies involved with international relief, totaled $2.37 billion, a drop of 36 percent from the 1981 level. But in that year there was considerable money sent for relief of earthquake victims in Southern Italy.

The increased emphasis on needs in the United States also caused many to give closer to home in 1982, as opposed to increasing their gifts to organizations involved with foreign assistance.

Individuals
Bequests
Foundations
Corporations

SOURCES OF PHILANTHROPY

Giving by INDIVIDUALS

	Amount (billions)	Personal Income (billions)	Percent of Income
1970	$15.92	$ 801.3	1.99
1971	17.02	859.1	1.98
1972	18.19	942.5	1.93
1973	20.43	1,054.7	1.94
1974	22.33	1,154.7	1.93
1975	24.24	1,255.5	1.93
1976	26.57	1,381.6	1.92
1977	29.22	1,531.6	1.91
1978	32.79	1,717.4	1.91
1979	36.39	1,923.1	1.89
1980	39.78	2,160.2	1.84
1981	44.60	2,404.0	1.86
1982	48.69	2,569.7	1.89

Contributions by individuals to a wide cross-section of the nation's charitable organizations, institutions and agencies continued to grow in 1982 and reached an estimated $48.69 billion.

The American Association of Fund-Raising Counsel said the new total represented an increase of 9.2 percent from the revised $44.60 billion given by individuals a year earlier.

But at the same time, the Association noted that the rate of growth in giving by individuals had slowed somewhat from the previous year when it was 12.1 percent. The dropoff in the growth rate did not indicate any trend, the AAFRC said, but rather was attributed to the general economic climate during 1982 and the high rate of unemployment.

As a portion of all giving in the United States during 1982, contributions by living individuals accounted for 80.6 percent, down from the 83.0 percent in 1981. But the percent of the total is not truly reflective—for 1982 at least—since a single bequest of $1.3 billion pushed that category's share of total philanthropy to an out-of-the-ordinary figure of 9.0 percent. Bequests, over the years, have accounted for roughly five to seven percent of all giving.

Using the traditional barometer of personal income as a measurement, since that is the most common economic indicator against which individual giving has been compared with over the years, giving by individuals equalled 1.89 percent.

That was up from the 1.85 percent recorded in 1981 and the highest since 1979.

The U.S. Department of Commerce said that personal income rose to $2,569.7 billion in 1982, an increase of six percent. But with giving by individuals exceeding that gain by more than 35 percent, it was evident that charitable organizations were continuing to make headway.

More good news came when individual giving was measured in terms of real growth. With the government's Bureau of Labor Statistics reporting an annual inflation rate of 3.9 percent for all of 1982, individual giving—up 9.2 percent—registered a real growth of 5.3 percent. The real growth in 1981 was a flat three percent, while in 1980 and in the year before that, when inflation ran at an annual rate of 12.4 percent and 13.9 percent respectively, charitable organizations were seeing no real growth, but real declines. Individual giving in those years did not rise anywhere near the inflation levels.

An analysis of the results obtained through individual giving in 1982 represent a mixed picture. Unemployment, at its highest level since the Great Depression, took a toll—partic-

Itemized Returns with Contributions Deductions, by State, 1981

	Contributions, Deduction, Total		Cash contributions		Other than cash contributions		Contributions carryover from prior years		Amount not deductible because of income limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Alabama	401,858	$ 496,416	397,388	$ 434,634	62,909	$ 52,050	1,828	$ 17,927	1,296	$ 8,195
Alaska	52,446	69,928	50,900	59,770	11,633	8,947	315	11,914	246	10,703
Arizona	382,252	383,851	374,207	315,774	132,089	65,185	1,172	25,027	711	22,135
Arkansas	162,454	192,798	157,380	177,576	20,347	15,743	586	4,553	528	5,075
California	3,669,501	3,111,569	3,588,556	2,514,790	1,441,043	632,118	13,890	237,642	10,073	272,982
Colorado	454,341	369,304	441,741	294,905	156,664	79,441	1,909	16,026	3,402	21,067
Connecticut	407,609	376,359	405,792	284,484	94,881	137,907	2,055	71,173	282	117,205
Delaware	77,612	81,123	76,373	63,191	24,296	16,272	20	3,244	17	1,584
District of Columbia	98,720	113,665	97,404	88,952	17,815	24,495	572	4,468	133	4,250
Florida	934,827	1,066,883	914,662	816,236	201,283	267,892	6,690	94,568	7,106	111,812
Georgia	554,621	617,632	541,830	531,796	113,444	96,822	1,285	9,009	99	19,995
Hawaii	149,004	100,962	145,928	76,320	26,046	14,535	766	15,910	133	5,840
Idaho	95,448	123,069	93,090	108,441	28,365	21,069	376	7,100	462	13,540
Illinois	1,453,579	1,320,923	1,444,295	1,159,007	270,728	169,390	1,158	54,594	179	62,068
Indiana	500,160	480,439	495,945	442,401	72,591	51,133	159	12,603	2,135	25,698
Iowa	322,226	280,101	318,739	256,648	64,766	24,353	941	5,279	391*	6178*
Kansas	233,336	255,105	228,144	226,646	46,148	27,343	51	2,428	44*	1,313*
Kentucky	319,513	320,460	319,101	298,130	32,893	23,656	395	3,441	41*	4,767*
Louisiana	333,727	425,035	326,462	393,091	58,533	63,230	1,919	12,621	483	43,907
Maine	87,600	67,126	86,698	72,225	13,969	8,402	510	63,557	397*	77,058*
Maryland	665,720	568,037	644,465	471,088	186,550	104,770	491	8,799	538	16,620
Massachusetts	823,075	572,553	816,862	462,213	151,029	138,501	3,574	19,592	175	47,755
Michigan	1,321,045	1,054,126	1,302,595	933,571	229,929	121,602	1,051	24,155	663	25,201
Minnesota	594,555	525,664	592,672	459,355	172,180	69,902	933	2,965	450	6,559
Mississippi	171,565	224,833	169,528	205,327	21,406	19,118	40*	1,653*	30*	1,265*
Missouri	484,833	565,856	482,840	478,040	124,212	88,043	1,383	28,662	3,754	28,889
Montana	86,421	66,118	85,848	64,217	9,141	5,006	499	4,673	125	7,778
Nebraska	157,928	136,126	155,970	117,896	47,496	15,826	349	6,511	124	4107
Nevada	106,123	97,880	104,102	73,994	25,588	23,177	263	8,527	92	7,817
New Hampshire	89,656	65,743	87,702	54,727	17,260	9,672	707	2,948	25	1,604
New Jersey	1,035,710	919,576	1,028,140	790,754	248,738	145,557	2,618	24,197	687	40,931

New Mexico	116,561	122,397	110,791	100,650	30,292	17,724	705	29,713	819	25,100
New York	2,583,857	2,385,529	2,562,436	1,918,876	531,028	519,130	5,758	145,904	1,507	198,381
North Carolina	543,732	558,427	542,448	506,897	79,159	49,823	2,266	11,121	132	9,414
North Dakota	55,029	52,231	54,960	49,253	7,231	2,709	105*	566*	63	297
Ohio	1,101,821	987,798	1,083,375	845,009	230,073	159,306	3,782	58,083	509	74,599
Oklahoma	297,247	416,562	287,295	370,566	70,759	54,925	567	6,769	460	15,699
Oregon	336,140	300,457	331,811	249,551	88,399	37,311	3,012	37,451	1,971	23,857
Pennsylvania	1,227,856	1,183,693	1,217,478	970,140	275,492	173,517	3,667	81,443	961	41,408
Rhode Island	102,266	67,355	101,541	57,125	13,775	9,725	41	3,579	46	3,074
South Carolina	318,357	353,305	312,110	323,103	43,279	29,830	186*	5,091*	353	4,719
South Dakota	45,891	47,096	44,649	40,319	6,179	7,322	56*	370*	28	914
Tennessee	327,176	484,527	324,157	435,548	44,905	41,421	682	13,982	97	6,425
Texas	1,139,792	1,642,507	1,083,971	1,335,973	296,126	312,358	3,146	44,642	389	50,466
Utah	209,762	372,658	207,841	344,748	62,703	28,796	2,306	30,571	1,256	31,456
Vermont	41,590	37,128	41,183	29,397	8,158	6,946	311	2,019	91	1,234
Virginia	645,622	651,858	631,608	567,498	174,443	80,494	263	39,402	2,126	35,536
Washington	480,971	482,890	471,886	401,523	152,059	72,398	3,667	16,188	91	7,560
West Virginia	90,651	92,415	90,616	85,945	11,759	6,610	164*	202*	**	**
Wisconsin	618,887	412,335	613,856	371,895	115,198	56,629	1,560*	3,866*	241	20,055
Wyoming	48,929	49,483	48,617	42,295	7,726	7,179	33	1,446	74	1,438
APO/FPO										
Puerto Rico	1,320	1,624	1,308	1,436	221*	188*				
U.S. citizens abroad	40,506	58,110	38,754	53,835	6,991	3,764	54*	993*	5	482
U.S. Totals	**26,601,428**	**$25,809,608**	**26,178,050**	**$21,827,188**	**6,379,907**	**$4,219,262**	**80,836**	**$1,339,168**	**46,040**	**$1,576,011**

**Estimate should be used with caution because of the small number of sample returns on which it is based.*
***Data combined to avoid disclosure of information for specific taxpayers.*

Source: *Internal Revenue Service*

Returns with Itemized Deduction—Charitable Contri

Size of adjusted gross income	Total	
	Number of returns	Amount
	(44)	(45)
Total	**26,601,428**	**$25,809,608**
Under $5,000	197,765	78,718
$5,000 under $10,000	1,047,147	585,059
$10,000 under $15,000	2,268,225	1,319,046
$15,000 under $20,000	3,217,329	1,878,749
$20,000 under $25,000	4,276,985	2,630,666
$25,000 under $30,000	4,129,570	2,749,372
$30,000 under $50,000	8,616,663	7,715,933
$50,000 under $100,000	2,321,440	4,135,918
$100,000 under $200,000	414,011	1,932,436
$200,000 under $500,000	95,947	1,324,883
$500,000 under $1,000,000	12,065	572,278
$1,000,000 or more	4,281	886,549
Total taxable returns	**25,669,149**	**$25,106,859**
Total nontaxable returns	**932,279**	**$ 702,749**

Source: *Internal Revenue Service*

ularly in areas where workplace giving is a major factor. But despite that, the United Way of America reported that on the basis of preliminary figures there was an increase of six percent from 1981 giving. That would lead to the conclusion that those areas not affected by high unemployment more than made up for the areas that were.

Data from the Bureau of Labor Statistics show that while unemployment was at near record levels, employment was too. There were 99,926,000 people employed in 1982, and that was only 471,000 short of the record employment achieved in 1981.

And that accounts, to some degree at least, for the gains in excess of ten percent reported by many organizations. There was no clear picture drawn in 1982 along geographic lines, or even by giving to particular segments of the philanthropic community.

It generally would be safe to assume that giving in economically hard-hit areas would have been down, but this was not the case. And equally, one could easily come to the conclusion that some organizations traditionally dependent upon individual giving in those areas would suffer. This did not happen. Or at least it is not evident.

Giving in Detroit, for example, an area with higher that average unemployment, was up above 10 percent for many of the agencies operating and soliciting there. And in Washington, D.C., giving was running about 12 percent above year-ago levels for a group of social service organizations.

New York City, whose population reflects the very wealthy as well as the very poor and those in the middle, saw giving to a campaign run by one of its newspapers grow by more than 20 percent.

butions-1980

Contributions deduction					
Cash contributions		*Other than cash contributions*		*Carryover from prior years*	
Number of returns	*Amount*	*Number of returns*	*Amount*	*Number of returns*	*Amount*
(46)	*(47)*	*(48)*	*(49)*	*(50)*	*(51)*
26,178,050	**$21,827,188**	**6,379,907**	**$4,219,262**	**80,836**	**$1,339,168**
194,012	80,141	27,391	4,840	2,610	10,742
1,019,892	536,804	157,568	37,063	10,484	36,708
2,216,804	1,211,481	426,140	95,661	10,237	111,596
3,169,762	1,777,056	605,800	101,649	8,425	5,288
4,197,032	2,436,005	905,489	198,978	10,962	75,897
4,077,904	2,553,439	923,110	189,668	4,813	29,712
8,512,727	6,961,199	2,327,787	726,372	19,801	101,193
2,278,312	3,500,774	809,801	649,627	6,020	89,240
403,105	1,416,962	150,412	620,747	4,122	272,885
92,983	730,866	38,523	716,496	2,294	241,644
11,472	263,798	5,588	340,111	700	188,235
4,045	358,662	2,298	538,049	368	176,028
25,267,652	**$21,201,930**	**6,234,126**	**$4,160,747**	**66,135**	**$1,245,384**
910,398	**$ 625,258**	**145,781**	**$ 58,515**	**14,701**	**$ 93,785**

The 71st annual New York Times Neediest Cases Fund, which benefits a wide range of human service agencies, not only set a record for the amount it raised but for the number of donors who contributed.

"The record was achieved in part by many first-time donors, and in part by a large number of contributors who increased what they had given in previous years. Still others, noting what they considered a greater need this year, contributed twice," the Times reported.

A number of studies conducted by a variety of organizations near or at the end of 1982 show that charitable organizations were working harder to get contributions than ever before.

One of them, conducted by the Fund Raising Institute, concluded that fund raising by the nation's nonprofit organizations had become noticeably more competitive during 1982. Staggering under a double-barreled attack of recession and government cuts in funding, organizations that never before raised philanthropic funds were seeking contributions, and other groups, with established development programs, were intensifying their efforts.

Another conclusion drawn by the results of the study and supported by other samplings was that there were gift dollars available in 1982 for those who competed hard enough. Annual giving programs continued to produce strong results, as did capital programs. Large individual donors were open to making more generous gifts, but many groups said that previous donors with limited capacity were either cutting back or stopping completely.

Overall, there appeared to be less

people giving in 1982 but those who were giving were contributing more than ever before.

But just who does give? And maybe, more importantly, why?

A study conducted at Yale University's Institution for Social and Policy Studies by respected researchers Gabriel Rudney, Barry Dennis and Roy Wyscarver, concluded that a decision by an individual to give to a charitable organization is based not on disposable income but on discretionary income—or that income which is left after committed expenditures.

The study extends the previous empirical explanation of charitable giving and estimates contributions as a variable with a demand system rather than a variable in a single demand equation.

It concluded that contributions of lower and middle income taxpayers are very responsive to income and unresponsive to the price of giving, or the after-tax cost of a gift. But at a very high income, contributions were found to be equally responsive to the final after-tax cost, or price, of the gift and to income of the donor.

The Yale findings differ significantly from those conclusions reached in earlier studies which found that across the income table the price of the gift was the key variable in giving behavior, or the decision on how much to give.

A study designed to show just how much people from various income levels give and what categories of philanthropy they give to was conducted by the Gallup Organization in 1982 for the 501(c)(3) Group, the National Society of Fund-Raising Executives and the INDEPENDENT SECTOR.

That sampling concluded that 86 percent of all Americans contribute to one or more charitable organizations. Seventy-one percent contribute to a church or other religious group; 32 percent to the field of education; 24 percent to hospitals; 66 percent to health agencies or social service organizations and 53 percent to other charitable organizations.

Contributions were correlated with income: Average contributions from households with an annual income below $5,000 totalled $238, while the average for those with $20,000 to $50,000 in household income was $620.

Giving also increased with the level

Preliminary Average Itemized Deductions for 1981

Adjusted Gross Income	*Medical, Dental*	*State, Local Taxes*	*Contributions*	*Interest*	*Casualty, Theft*
$ 10,000-$ 12,000	$1,413	$ 1,056	$ 678	$ 2,523	$2,149
$ 12,000-$ 16,000	1,235	1,233	670	2,519	1,655
$ 16,000-$ 20,000	938	1,414	659	2,685	830
$ 20,000-$ 25,000	756	1,718	670	2,887	1,186
$ 25,000-$ 30,000	672	1,983	697	3,122	1,043
$ 30,000-$ 40,000	605	2,496	834	3,483	806
$ 40,000-$ 50,000	553	3,211	1,079	4,282	891
$ 50,000-$ 75,000	676	4,400	1,567	5,586	1,126
$ 75,000-$100,000	859	6,637	2,512	8,312	1,003
$100,000-$200,000	1,260	10,013	4,807	12,170	2,182

of education and with occupation. The mean donation of college graduates was $864, while the average for individuals with less than a high school diploma was $336. The average contribution for business and professional workers was $715, while for unskilled laborers it was $400.

There was a wide difference between those who itemized their contributions and those who took the standard deduction on their federal income tax returns. The itemizers on the average contributed two-and-a-half times as much as the non-itemizers—$762 versus $312.

In 1978 the average contribution to charitable organizations stood at $358 compared with $475 in 1981. The 32 percent increase in contributions over the four-year period compares favorably with the increases recorded by other reports on charitable giving, including GIVING USA.

In determining the level of individual giving each year, the American Association of Fund-Raising Counsel examines a number of key indicators. These include the performance of charitable organizations receiving the bulk of their support from individual donations, such as religious organizations, health agencies, federated campaigns, colleges and arts groups. Tabulations from the Internal Revenue Service are examined for trends and for past data.

In March of 1983, the IRS reported that there was an increase in the number of individuals who filed itemized tax returns with a charitable deduction in the most recent year for which compilations are complete—1980.

In that year, 26.6 million individual returns claimed a charitable contribution, compared with 24.6 million the year before. The eight percent increase in the number of itemizers who contributed to philanthropy translated into $25.8 billion given to charitable organizations by itemizers in 1980 and that represented a 16.7 percent rise in the dollars donated between 1979 and 1980.

In examining returns by the size of adjusted gross income, those in the $30,000 to $50,000 income brackets constitute both the largest segment of itemizers and the largest segment of donors in terms of dollars.

Preliminary data from IRS indicate that in 1981 a total of 30.7 percent of all taxpayers made charitable contributions and that the amount they contributed came to $30.9 billion.

Projections for 1982 are that 95.6 million individuals will file income tax returns, with about 33 percent of those having a deduction for charitable contributions.

What the tax returns do not show is the amount given to charitable organizations by non-itemizers. But that data may be forthcoming with the introduction of the above-the-line deduction, a phased-in allowance for charitable contributions made by individuals who take the standard deduction.

In 1986, the provision permits individuals who do not itemize to deduct their full contributions from their taxable income. But the statute—known as the Charitable Contributions Legislation—is expected to sunset—or expire.

Efforts are already underway by major umbrella groups to keep it alive providing the charitable community with the added tax incentive of giving and with the data on individual giving that has been so elusive for more than a quarter-century.

Giving by **BEQUEST**

	Amount (billions)
1970	$2.13
1971	3.00
1972	2.10
1973	2.00
1974	2.07
1975	2.23
1976	2.36
1977	2.99
1978	2.60
1979	2.23
1980	2.86
1981	3.49
1982	5.45

The nation's charitable organizations received an estimated $5.45 billion in bequests during 1982, a new record boosted by a single gift of $1.3 billion and another large bequest of $115 million.

Both the billion dollar bequest and the multi-million dollar gift brought bequest giving up by 56.1 percent from the level reached in 1981.

The $1.3 billion was left to the Getty Museum in Southern California by J. Paul Getty who died in 1976. Mr. Getty left the bulk of his holdings to the art museum but a long court battle held up the actual transfer of the $1.3 billion until March of 1982.

The museum said it would use the money for endowment purposes.

The other large bequest—$115 million—went to two colleges from the estate of Edward Mallinckrodt, Jr., who headed a chemical and personal care products company bearing his name.

The Mallinckrodt gifts—orginally given as stock in the company to Harvard University and Washington University—were converted into cash when the stock was purchased by Avon Products Company during a takeover of the Mallinckrodt firm in 1982.

As a result, Harvard received $77 million for its 1.5 million shares of stock and Washington received $38 million for the 700,000 shares it held.

As a portion of total giving, bequests accounted for 9.0 percent, the highest ever. Normally, bequest giving accounts for between five and seven percent of all philanthropy in the United States during any given year, but because of its nature, there is no way any pattern can be drawn for bequest giving from year to year.

It is generally agreed, however, that the level of bequest giving will remain high, both because of the increasing emphasis placed on bequests by charitable organizations and the increases in the value of property held by individuals who make the bequests. Traditionally, bequests have been used by philanthropic organizations to build endowment and as a vehicle for modest donors to eventually give a more substantial gift.

The AAFRC said its total for bequest giving is based on reports from charitable organizations which receive bequests each year and from a tabulation of bequests of one million dollars and more.

During 1982, the AAFRC recorded an increase of 27.5 percent in large bequests, not including either the $1.3 billion from Getty or the $115 million from Mallinckrodt.

At the same time, a sampling of major national health agencies shows bequest giving at $128.7 million during 1982, an increase of 18.6 percent from the $108.5 million given to the

same agencies a year earlier.

Two other studies, conducted among educational institutions, also showed increases in giving by bequest.

The Council for Financial Aid to Education reported in mid-March that an analysis of giving to colleges, secondary schools and other educational institutions revealed that they received a total of $567 million through bequests in the 1981-82 year. That represented a gain of 69.8 percent in bequests to educational institutions from the $333.9 million reported a year earlier.

Brakeley, John Price Jones, Inc., a fund-raising consulting firm and a founding member of the American Association of Fund-Raising Counsel, reported that preliminary data from its Higher Education and Philanthropy study also showed a respectable increase in bequests reported by the institutions its survey covers.

In that study, bequests were up by 34.1 percent and reached $253.5 million, compared with $189 million given to the same institutions a year earlier.

Both the CFAE study and the survey conducted by the Brakeley Company reflected the $115 million given to the two schools by Mallinckrodt.

Large Bequests—1982
Donor/Amount/Recipient

J. Paul Getty
$1.3 billion to *Getty Museum*

Edward Mallinckrodt, Jr.
$77 million to *Harvard University*
$38 million to *Washington University (MO)*

John Hay Whitney
$15 million to *NY Hospital/Cornell Medical Center*

Louise Lindsey Merrick
$10 million to *University of Texas at Tyler*

Harold F. Johnson
$5 million to *Hampshire College*

Laura Lee
$5 million to *College of William and Mary*

Anonymous
$5 million to *University of Miami*

John Hay Whitney
$5 million (oil paintings) to *Yale University Art Gallery*

Purvis F. Tabor
$3.5 million to *Millikin University*

Georgia Robertson Burns
$3 million to *Missouri Valley College*

Edward W. Carter
$3 million (endowments) to *University of California at LA*

Anne Baldwin Horne Little
$2.55 million to *Belmont Abbey College*

Mina S. Schwabacher
$2.5 million to *Whitman College*

J.V.M. Stearns
$2.3 million to *Occidental College*

Maurine Church Coburn Charitable Trust
$2.2 million to *York School*

Mrs. Helen C. Ponton deArce
$2 million to *University of Toledo*

Henry Schatter
$2 million to *Albany Medical College*

John Hay Whitney
$2 million to *National Gallery of Art*

Alphonse A. Arnold
$2 million to *Gonzaga University*

Willie & Maggie Day
$1.25 million to *Louisiana College*

Earle F. Johnson Trust
$1.9 million to *Lehigh University*

Jere Abbott
$1.6 million (works of art) to *Colby College*

Pascal Brooke Bland
$1.5 million to *University of Virginia*

Madeline Morcy
$1.5 million to *University of Virginia*

Richard C. Milbauer
$1.5 million (property) to *St. Leo College*

Richard C. Milbauer
$1.5 million (property) to *University of Florida*

Maurine Church Coburn Charitable Trust
$1.3 million to *All Saint's School*

Hattie & Elvena Holling
$1.2 million to *Nebraska Wesleyan University*

Arthur R. Modine
$1.2 million to *University of Michigan*

Gregoire Denis
$1.2 million to *St. Norbert College*
Edwin C. Whitehead
$10 million (10 years) to *Duke University*
Hazel Leone Long
$1.1 million to *University of Michigan*
Grace Farnsworth Phillips
$1 million to *Whitman College*
Mr. & Mrs. Charles N. Prothro
$1 million to *Sweet Briar College*
Kranhert Charitable Trust
$1 million to *Butler University*
Willard T. C. Johnson
$1 million to *New York University*
William C. Helmle
$1 million to *New York Public Library*

Giving by **FOUNDATIONS**

	Amount (Billions)
1970	$1.90
1971	1.95
1972	2.00
1973	2.00
1974	2.11
1975	1.65
1976	1.90
1977	2.00
1978	2.17
1979	2.42
1980	2.81
1981	3.06
1982	3.15

Foundations contributed an estimated $3.15 billion to the nation's charitable organizations, institutions and agencies in 1982, a new record.

The American Association of Fund-Raising Counsel said that the increase in foundation giving worked out to a three percent rise from the revised total of $3.06 billion given by foundations to a wide variety of charitable activities in 1981.

The Association reported that it had revised totals for foundation giving—and as a result for total philanthropy—for the six-year period beginning in 1975. The revisions were made, the AAFRC said, when new data became available from the Foundation Center covering those years.

The statistics also show that giving by foundations is not surpassed by corporate philanthropy, as had been believed to be the case.

The statistics from the Foundation Center are based on reports it receives from foundations throughout the country. Included in the data are fig-

Some Leading U.S. Private Foundations Ranked by Payment of Grants (000)

Foundations	1981 Grant Payments	1982 Grant Payments	1982 Assets At Year-End (Market Value)	Estimated 1982 Federal Excise Tax Liability
The Ford Foundation	$ 89,089	$ 97,835	$ 2,882,501	$ 5,600
The Andrew W. Mellon Foundation	58,423	59,259*	1,000,000*	1,400*
The Pew Memorial Trust	51,272	57,798	1,000,000*	n/a
W.K. Kellogg Foundation	49,813	52,394	1,046,224	1,155
The Robert Wood Johnson Foundation	35,858	49,530	1,421,085	1,013
Lilly Endowment, Inc.	30,240	42,277	779,036	797
The Rockefeller Foundation	42,558	39,546	1,014,354	3,039
The Duke Endowment	35,818	36,716	462,658	962
The Kresge Foundation	38,360	32,294	681,468	912
The McKnight Foundation	25,737*	28,396	409,563	820
Richard King Mellon Foundation	8,795*	23,030	390,080	955
Charles Stewart Mott Foundation	27,693	23,029	471,299	710
Alfred P. Sloan Foundation	15,542	16,720	316,000	437
Moody Foundation	13,500*	16,000*	220,000*	300*
The Bush Foundation	12,257	13,696	247,720	329
Carnegie Corporation of New York	11,686	13,524	380,699	807
Amon G. Carter Foundation	6,254	13,217	130,000	260
The Edna McConnell Clark Foundation	11,929	12,341	242,183	534
Rockefeller Brothers Fund	26,608	10,686	161,839*	270*
The Henry J. Kaiser Family Foundation	12,476	13,424	219,905	688
The James Irvine Foundation	14,122	13,036	235,759	551
Surdna Foundation, Inc.	9,466	10,838	176,608	313
William Penn Foundation	8,990	10,437	168,585	138
Gannett Foundation, Inc.	8,752	9,880	355,935	216
The John A. Hartford Foundation, Inc.	10,257	9,697	141,563	253
The Vincent Astor Foundation	12,193	8,113	42,699	63
The Commonwealth Fund	7,292	7,809	135,425	240
The Hearst Foundation	7,200*	7,748	207,700	300
Z. Smith Reynolds Foundation, Inc. +	6,483	7,645	none	13
Howard Heinz Endowment	5,640**	7,234	139,677	157
Northwest Area Foundation	7,276	7,201	118,181	232
Sarah Scaife Foundation	6,274*	6,016	122,066	225
William R. Kenan Jr. Charitable Trust	6,167	6,005	128,228	none
Charles H. Revson Foundation	4,570	5,836	74,000	200
Charles Hayden Foundation	6,312	5,626	79,530	104
The George Gund Foundation	5,518	5,487	95,400	150
Claude Worthington Benedum Foundation	5,559	5,464	97,132	130
John Simon Guggenheim Memorial Foundation	5,123	5,419	101,320	120
Mary Flagler Cary Charitable Trust	3,261	5,002	61,412	132
Sid W. Richardson Foundation	7,736*	4,986	121,000	400
Smith Richardson Foundation, Inc.	4,994	4,910	98,702	131
Charles A. Dana Foundation, Inc.	10,128	4,757	110,000	250
The Callaway Foundation, Inc.	5,870	4,580	94,143	158
The Henry Luce Foundation, Inc.	5,556	4,400*	156,000*	80*
El Pomar Foundation	3,587	3,844	95,000	81
William T. Grant Foundation, Inc.	3,248	3,600	79,600*	245
The Danforth Foundation	3,131	3,384	92,000	100
John and Mary Markle Foundation	3,585	3,215	48,358	155
Research Corporation	2,481	2,337	47,233	80
Camille and Henry Dreyfus Foundation Inc.	1,927	1,791	23,000	30
The Tinker Foundation Incorporated	1,575	1,683	35,797	86
Elliott White Springs Foundation, Inc.	1,490	1,509	18,886	34*
Totals	**$799,509**	**$841,201**	**$16,977,553**	**$26,355**

**Estimate*
***1980 Figure*
+ Includes assets and excise taxes of two trusts

ures for giving from corporate foundations but that is normally added to the corporate giving figure by the AAFRC since corporations report their contributions to their foundations to IRS and the Association uses the IRS series for total corporate contributions.

As a result, the corporate foundation figures were deducted from the total foundation giving data to arrive at the revised totals for foundation contributions.

The new data show that foundation giving declined in 1975 from its level during 1974, but in the years since then it has climbed steadily, growing from $1.65 billion to its current level of $3.15 billion annually.

While the gain in foundation giving of three percent in 1982 was one of the smallest in recent years—the highest was 16 percent between 1979 and 1980—it nonetheless came during a year that many had expected would show a drop in contributions by foundations.

The feeling was heightened by the provision of the tax act which became effective in January of 1982 and which contained a provision changing the foundation payout requirement.

Under previous law, foundations had to distribute each year their entire realized income or an amount equal to five percent of their investment assets, whichever was greater.

The new act simply requires foundations to pay out five percent of investment assets, and thus enables foundations to reinvest a portion of income as a hedge against inflation. It was generally believed that this would cause a temporary drop in payouts while assets were being rebuilt.

The data from the Foundation Center show that foundations have increased the portion of their assets paid out—going from a flat five percent of assets in 1975 to seven percent in 1980. During the same period, assets grew from $30.1 billion to $48.2 billion.

The AAFRC bases its estimate for foundation giving each year on a number of studies and samplings, including one study of large private foundations and data from charitable organizations that have received foundation grants. But some of those organizations do not truly reflect foundation giving, since other evidence points to some shifting patterns of foundation funding—for example, there appear to be more grants being made to smaller, more local organizations than in the past. The AAFRC samplings, for the most part, cover national organizations. As a result, the Association uses tabulations from the Foundation Center to revise its estimates when they are called for.

An analysis of large foundations shows that in 1982 those queried by the AAFRC had paid out $841.2 million in grants, and that represented an increase of 5.2 percent from the $799.5 million given in 1982.

Eight of the ten largest reported sizable increases in the value of grants distributed in 1982, and the biggest of those—the Ford Foundation—reported it had given 9.8 percent more in 1982 than in 1981. Lower payouts were reported by 21 of the foundations in the sampling.

The assets reported by the foundations totaled $17 billion, a gain of 10.4 percent from the assets reported a year earlier. That represented a turnaround in the asset picture for the foundations included in the sampling, a group that accounts for a sizable portion of all foundation giving in the United States even though it includes only 52 of the more than 22,000

Distribution of Grants by Subject Categories, 1982

Subject	Amount	%	No. of Grants	%
CULTURAL ACTIVITIES				
General	$ 37,171,417	2.5	778	2.9
Art & Architecture	57,375,743	3.9	683	2.5
History	17,495,696	1.2	401	1.5
Language & Literature	12,373,622	0.8	347	1.3
Media & Communications	28,295,963	1.9	563	2.1
Music	35,675,627	2.4	892	3.3
Theater & Dance	20,329,342	1.4	771	2.8
TOTAL CULTURAL ACTIVITIES	**208,717,410**	**14.1**	**4,435**	**16.4**
EDUCATION				
General	20,026,578	1.3	490	1.8
Adult & Continuing	10,878,823	0.7	149	0.5
Elementary & Secondary	58,788,501	4.0	1,193	4.4
Higher (General)	258,771,164	17.4	3,122	11.5
Vocational	7,165,538	0.5	191	0.7
TOTAL EDUCATION	**355,630,604**	**23.9**	**5,145**	**18.9**
HEALTH				
General	6,641,197	0.4	202	0.7
Medical & Health Education	76,692,261	5.1	607	2.4
Medical Care & Treatment	146,509,509	9.8	1,995	7.4
Medical Research	49,434,572	3.3	798	2.9
Mental Health	16,493,486	1.1	503	1.9
Public Health	16,297,736	1.1	449	1.7
TOTAL HEALTH	**312,068,761**	**20.8**	**4,584**	**17.0**
RELIGION				
General	18,182,170	1.2	448	1.7
Religious Education	9,725,195	0.7	147	0.5
TOTAL RELIGION	**27,907,365**	**1.9**	**595**	**2.2**
SCIENCE				
General	$ 26,706,751	1.8	279	1.0
Life Sciences	32,017,382	2.2	450	1.7
Physical Sciences	19,769,417	1.3	490	1.8
Technology	17,787,355	1.2	425	1.6
TOTAL SCIENCE	**96,280,905**	**6.5**	**1,644**	**6.1**
SOCIAL SCIENCE				
General	25,784,944	1.7	323	1.2
Anthropology	1,094,074	0.1	30	0.1
Economics	12,964,509	0.9	316	1.2
Law & Legal Education	12,484,662	0.8	273	1.0
Political Science	50,034,744	3.4	762	2.8
TOTAL SOCIAL SCIENCE	**102,362,933**	**6.9**	**1,704**	**6.3**
WELFARE				
General	94,349,790	6.3	3,010	11.1
Business & Employment	44,857,620	3.0	1,066	3.9
Community Affairs	95,983,953	6.4	1,934	7.1
Consumer Interests	770,894	0.1	35	0.1
Crime & Law Enforcement	12,078,111	0.8	303	1.1
Environment & Conservation	49,139,127	3.3	780	2.9
Equal Rights & Legal Services	20,037,518	1.3	452	1.7
Recreation	44,252,310	3.0	934	3.4
Rural Development	6,323,660	0.4	112	0.4
Urban Development	19,485,294	1.3	388	1.4
TOTAL WELFARE	**387,278,277**	**25.9**	**9,014**	**33.1**
TOTAL GRANTS	**$1,490,246,255**	**100.0**	**27,121**	**100.0**

Source: The Foundation Grants Index, 12th Edition (1982)

Types of Organizations Receiving Grants, 1982

	Dollar Value of Grants		Number of Grants	
	Actual	% of Total*	Actual	% of Total*
Educational Institutions	634,527,836	42.5	8316	30.6
Private Universities & Colleges	345,366,282	23.1	3919	14.4
Public Universities & Colleges	127,123,203	8.5	1724	6.4
Graduate Schools	84,740,767	5.7	1114	4.1
Junior or Community Colleges	4,388,085	0.3	91	0.3
Schools	72,909,499	4.9	1468	5.4
Direct Service Agencies	276,505,435	18.5	7980	29.4
Hospitals & Medical Care Facilities	120,452,426	8.1	1660	6.1
Research Institutes	77,373,178	5.2	1101	4.1
Associations & Professional Societies	94,834,012	6.3	2600	9.6
Museums & Historical Societies	88,175,431	5.9	1134	4.2
Performing Arts Groups	60,610,977	4.1	1668	6.1
Government Agencies	47,394,184	3.2	669	2.5
Community Funds	42,982,909	2.9	718	2.7
Libraries	26,511,466	1.8	370	1.4
Churches & Temples	24,800,332	1.7	572	2.1

*Percentages calculated on total database of 27,121 grants worth $1,490,246,255

Source: The Foundation Grants Index, 12th Edition (1982)

active grantmaking foundations in the country.

A year before, the same foundations had reported that they experienced a decline of 3.8 percent in their assets, reflecting shabby performance by the stock market and erosion caused by inflation. But with the rebound of securities markets at year-end, and easing of inflation, assets again began to climb.

In the 12th edition of the Foundation Center's Grants Index, which covers grants of $5,000 and more reported by 444 major foundations, colleges and universities are still the primary recipients of foundation grants, accounting for more than 40 percent of the dollars reported.

In actual dollar value, the educational institutions received $634.5 million, and that represented an increase of 23.3 percent from the $514.5 million reported a year earlier.

Private colleges and universities grew from 22.1 percent of the total to 23.1 percent, while public colleges and universities also gained, going from 7.0 percent of the total to 8.5 percent in 1982.

Grants given to graduate schools declined, however, and those schools received 5.7 percent of the value in 1982, compared with 7.3 percent a year before. Junior and community colleges and other schools were the same as a portion of grant value received in both years, but the total dollars given to those institutions increased. In 1981 junior and community colleges received $3.4 million from the foundations, while a year

later they received $4.4 million. There was a total of $52.3 million given to other schools in 1981 and that increased to $72.9 million, a jump of 39.4 percent in 1982.

Direct service agencies, including a wide variety of social service organizations, received grants in 1982 that constituted 18.5 percent of the total given. That was up from the 16.5 percent reported a year before.

There was a decline noted in the portion of the grant value given to hospitals and medical care facilities—down from the 9.1 percent in 1981 to 8.1 percent in 1982.

An examination of the distribution of grants by subject categories, rather than by type of institution they were given to, shows evidence of a drop in the portion of grants made to cultural.

Data from the Index show that 14.1 percent of all the grant dollars—or $208.7 million—was given to cultural activity in 1982, while a year before 15.3 percent of the grant dollars went

Breakdown of Foundations by Asset Categories

Asset Category	No. of Foundations	Assets	Gifts Received	Grants
$100 million +	70	$21,071,817,160	$ 151,610,591	$1,000,646,581
$50 million-$99,999,999	71	4,892,471,620	159,141,097	283,695,716
$10 million-$49,999,999	495	10,029,755,816	616,814,678	757,589,828
$5 million-$9,999,999	506	3,545,070,375	268,069,558	362,598,763
$1 million-$4,999,999	2,488	5,504,327,168	370,614,435	490,164,199
$500,000-$999,999	1,875	1,331,454,059	110,392,413	155,680,222
$250,000-$499,999	2,488	879,891,611	90,035,181	113,417,551
$100,000-$249,999	3,684	596,570,969	93,062,321	113,052,827
$50,000-$99,999	2,686	193,664,553	37,955,288	45,364,922
$25,000-$49,999	2,242	81,623,073	24,905,672	30,513,722
$10,000-$24,999	2,178	36,724,366	24,146,781	29,847,955
Under $10,000	3,305	10,998,423	37,602,987	51,889,697
TOTALS	**22,088**	**48,174,369,193**	**1,984,351,002**	**3,434,461,983**

Breakdown of Foundations by Grant Categories

Grant Category	No. of Foundations	Grants	Assets	Gifts Received
$25 million +	14	$ 596,505,586	$10,753,503,081	$ 109,178,570
$10 million-$24,999,999	30	414,678,112	4,991,726,770	140,327,466
$5 million-$9,999,999	49	353,468,290	4,873,153,428	194,197,568
$1 million-$4,999,999	430	878,054,238	10,960,146,247	447,362,909
$500,000-$999,999	468	327,576,497	4,010,930,647	224,440,577
$100,000-$499,999	2,466	526,826,999	7,052,073,507	486,587,091
$50,000-$99,999	2,008	141,985,092	1,820,495,733	124,334,638
$25,000-$49,999	2,632	92,862,254	1,210,483,978	91,767,135
$5,000-$24,999	7,228	89,160,970	1,416,091,801	108,764,624
Under $5,000	6,763	13,343,945	1,085,764,001	57,390,424
TOTALS	**22,088**	**3,434,461,983**	**48,174,369,193**	**1,984,351,002**

Source: The National Data Book, *7th Edition (1983)*

to that category. While the total amount of money was greater in 1982 than in the previous year, the percent of the overall total given by the foundations was smaller. There was also a drop in the number of grants—as a portion of all the grants made—from 17.4 percent in 1981 to 16.4 percent in 1982.

Whether that can be seen as a sign that some of the foundations that traditionally have given heavily to cultural activities were switching to other areas—such as education and social services—is an unanswered question. It is too early for any trend to be seen and it is necessary to watch the figures for at least another year or two before judgment can be made.

Much of the decline in grants to the cultural area appeared to be in the "general" category. According to the Foundation Center's data, that category received $57.3 million, or 4.2 percent of the total value of grants made in 1981. In 1982, it received $37.1 million, a drop of 35.3 percent, and was just 2.5 percent of the total value of grants made.

As a portion of the total number of grants made, the category also showed a decline, going from 3.5 percent in 1981 to 2.9 percent in 1982.

The Foundation Center has reported in its publication, *Foundations Today* that it has identified 22,088 currently active grantmaking foundations in the United States, although the complete IRS files contain records for 5,600 additional foundations which either did not award any grants in the year of record or were not active in the last three years.

The 22,088 foundations held combined assets of more than $48.2 billion. The bulk of the holdings are concentrated in a relatively small number of foundations, with 3,368 or 15 percent of the foundations accounting for 92 percent of all assets and 82 percent of the total grant dollars awarded.

The Foundation Center reports that 141 foundations have assets of $50 million or more, but this small group holds over half of all foundation assets and awards more than 35 percent of all grant dollars.

There are significant differences between the few larger foundations and the vast majority of private foundations which hold assets of less than $1 million and award grants of less than $100,000 each year.

According to *Foundations Today*, most larger foundations award grants on a national or even international basis, and their programs may be limited to a specific subject area or cover a wide range of interests. But because of their size, the larger foundations attract a greater number of funding requests and that in turn dictates that they be more selective in the grants they do award.

The smaller foundations are generally more oriented toward local giving, within their own community or state, and they usually support a broad range of activities.

Since few of the smaller foundations have paid staffs they normally are administered by volunteers, which means their program interests may not be as well defined as those of their larger counterparts.

Foundations are located in every state, with the major portion of them in the Northeast. New York-based foundations alone account for 20 percent of the total number of foundations, and they hold over 28 percent of all assets.

COMMUNITY FOUNDATIONS

Community foundations have two major missions: to stimulate the establishment of endowments to serve the local community now and for the future; and to address community needs by providing leadership and resources.

Community foundations are an American creation. They first began in Cleveland in 1914, and were soon followed by others in Boston, Chicago, New York City, Milwaukee, Minneapolis, and St. Louis. Now there are more than 275 community foundations in most major population centers, some serving entire states. Their assets range from a few thousand dollars in small communities to nearly $350 million in the San Francisco Foundation.

Funds are derived from many donors rather than a single source , as is usually the case with private foundations. For the most part, they contribute within a local, regional or statewide area and respond to longstanding as well as new and emerging localized needs. Community foundations act as a catalyst, convener and implementer in meeting emergencies, and undertake projects in a broad range of areas... health... education ... social welfare ... public and urban affairs...arts and culture...conservation and the environment.

While each community foundation reflects the distinctive needs of each community, certain structural characteristics are common to all: the governing boards or distribution committee is broadly representative of the public. This group is responsible for the allocation of income and the management of assets. They have the responsibility of varying from the donor's suggestions when, in their best judgement, those suggestions no longer serve the community's needs.

20 Largest Community Foundations–1982

Foundation	*Assets*	*Grants Paid*
1. The San Francisco Foundation	$377,540,812	$32,862,214
2. New York Community Trust	$350,000,000	$34,998,000
3. The Cleveland Foundation	$250,393,712	$26,051,332
4. The Chicago Community Trust	$126,723,307	$16,000,000
5. Permanent Charity Fund of Boston	$ 72,218,291	$ 6,977,915
6. Communities Foundation of Texas	$ 68,958,000	$ 8,314,000
7. The Saint Paul Foundation	$ 58,825,415	$ 4,396,367
8. Hartford Foundation for Public Giving	$ 59,203,545	$ 4,426,345
9. The Pittsburgh Foundation	$ 62,003,570	$ 5,396,196
10. The Columbus Foundation	$ 58,895,715	$ 4,678,781
11. The New Haven Foundation	$ 47,386,405	$ 4,121,953
12. Philadelphia Foundation	$ 32,500,000	$ 3,132,330
13. Kalamazoo Foundation	$ 35,000,000	$ 3,400,000
14. The Rhode Island Foundation	$ 33,070,615	$ 2,609,502
15. California Community Foundation	$ 30,358,551	$ 1,947,175
16. The Winston-Salem Foundation	$ 28,724,935	$ 3,228,130
17. The Minneapolis Foundation	$ 21,923,379	$ 2,417,666
18. Greater Atlanta Community Foundation	$ 23,167,936	$ 6,851,884
19. The Winnipeg Foundation	$ 25,630,000	$ 1,927,000
20. The Indianapolis Foundation	$ 20,983,007	$ 1,764,022

Because the community foundation is a public charity, donors get maximum tax advantages.

The interest in community foundations grew substantially in 1982. Corporations are increasingly using community foundations as local partners in national giving. Chevron USA, for instance, distributed more than $13 million dollars through local community foundations in 1982. The Ford Foundation has joined with 14 community foundations in an effort to test model programs on teenage parenting in different communities. The Charles Stewart Mott Foundation has made a grant to the Council on Foundations to give technical assistance to small and revitalizing community foundations, including major technical assistance to 14 communities. The Gannett Foundation has established a substantial pool of resources to assist the establishment of community foundations in communities where Gannett has business interests.

In 1982, community foundations were established in New Orleans, Louisiana; Albuquerque, New Mexico, Greater Salisbury, Maryland; Kitty Hawk and Greensboro, North Carolina; Duluth, Minnesota; Sacramento and Santa Cruz, California, East St. Louis, Missouri, as well as in other communities.

Large Gifts to Foundations (Foundation Endowments)—1982
Donor/Amount/Recipient

Anonymous—
$6.5 million to *Hartford Foundation*

Ford Foundation—
$1.6 million to *Delta Foundation, Delta Enterprises*

Gilbane Bldg. Co.—
$1 million to *Thomas and William Gilbane Foundation*

Giving by CORPORATIONS

	Contributions	Pretax Net Income (Billions)	Percent of Pretax Net Income
1970	$ .797	$ 75.4	1.05
1971	.865	86.6	0.99
1972	1.009	100.6	1.00
1973	1.174	125.6	0.93
1974	1.200	136.7	0.87
1975	1.202	132.1	0.90
1976	1.487	166.3	0.89
1977	1.791	194.7	0.92
1978	2.084	229.1	0.91
1979	2.288	252.7	0.91
1980	2.600[1]	242.4	1.07
1981	2.900[1]	232.1	1.24
1982	3.100[1]	174.6	1.77

[1] CFAE estimate

Sources: Department of Commerce, Internal Revenue Service; The Conference Board

America's business community contributed a total of $3.10 billion to a multitude of charitable organizations in 1982, despite overall profits that could only be termed disappointing.

The American Association of Fund-Raising Counsel said the new total represented a gain of 6.9 percent from the revised $2.90 billion contributed in 1981. It was also a new record high. But it came during a year when overall business profits declined by 24.7 percent from their year-earlier levels. It was the third consecutive year in which overall business profits had dropped while contributions increased. As a portion of all giving in the United States last year, corporate philanthropy accounted for 5.2 percent of the total. In 1981, giving by corporations was 5.4 percent of all philanthropy.

The Council for Financial Aid to Education, which each year tracks the

performance of giving by corporations in the United States, said its $3.10 billion estimate for corporate giving in 1982 was based on surveys it conducts with the Conference Board.

CFAE reported that the giving was pushed upward from 1981 primarily by corporate foundations, which are established by business to enable it to maintain giving levels in lean profit years. And according to CFAE, there is a noticeable increase in the number of corporations with corporate foundations.

According to the CFAE-Conference Board survey, company foundations paid out more than the corporations put into them for the second consecutive year. In the most recent year, the foundations paid out $493.3 million, an increase of 14.4 percent from the previous year. In 1980, the companies gave $381.4 million to their foundations, and a year later, they gave $361.6 million.

The $3.10 billion given by corporations in 1982 equalled 1.77 percent of pretax net income for all American business, a significant increase from the 1.24 percent in 1981. But because of the higher contributions and the lower pretax net income, this figure should be used with caution.

Despite the overall decline in profits, and some feeble performances during the first three-quarters of the year by such primary industries as steel, automobiles and rubber, others boosted their profits and were able to increase giving, thus aiding the overall picture.

Industries in communications, pharmaceutical and computer manufacturing, for example, all did well in 1982.

The estimate made each year for corporate giving is based on a number of studies among corporations and charitable organizations which receive support.

The structure of corporate contributions is best illustrated by the Annual Survey of Corporate Contributions, conducted each year by Anne Klepper and Kathryn Troy of the Conference Board and Hayden W. Smith and Anne F. Decker of the Council for Financial Aid to Education.

The most recent joint survey covers 1981 and it shows that for the fourth consecutive year education has outranked all other categories in the philanthropic community as a beneficiary of corporate giving.

Education received 36.7 percent of all the contributions made by the com-

Preliminary 1982 Budgets–Companies Grouped by Dollar Size of Program Median Percentage Change 1981-1982 by Beneficiary Group[1]

	Health and Human Services					*Civic and*		
Program Size	*Federated Campaigns*	*Other*	*Total*	*Education*	*Culture and Art*	*Community Activities*	*Other Activities*	*Total*
Under $500,000	9.8%	7.9%	9.4%	8.0%	6.1%	6.5%	21.3%	10.6%
$500,000 to $1 million	10.0	6.0	9.8	10.0	6.2	1.3	25.9	11.1
$1 million to $5 million	9.6	9.9	9.7	8.6	10.3	7.1	11.8	10.4
$5 million and over	11.6	12.4	13.8	15.7	13.9	5.4	6.4	20.7
All Groups	9.9	8.3	9.8	9.3	8.4	6.4	17.6	11.2

[1]Each of the median figures is an increase.

Source: *Annual Survey of Corporate Contributions, 1983 Edition, The Conference Board*

Corporate Contributions, Two Survey Years

	1981 (000)	As a % of PTNI	As a % of Total Contributions	1980 (000)	As a % of PTNI	As a % of Total Contributions	% Change 1980-81
479 Companies Reporting Worldwide Pre-Tax Income in Both Years							
Total Worldwide PTNI	$156,429,876[1]			$155,872,269			0.4+
Total Contributions	$990,035	0.63	100.0	$842,846	0.54	100.0	17.5+
Health and Welfare	324,131	0.21	32.7	278,375	0.18	33.0	16.4+
Education	370,431	0.24	37.4	321,714	0.21	38.2	15.1+
Culture and Art	122,255	0.08	12.4	95,821	0.06	11.4	27.6+
Civic Causes	119,938	0.08	12.1	99,300	0.06	11.8	20.8+
Other	53,281	0.03	5.4	47,636	0.03	5.6	11.8+
328 Companies Reporting U.S. Pre-Tax Income in Both Years							
Total U.S. PTNI	$ 73,880,977[1]			$ 67,800,290			9.0+
Total Contributions	$603,147	0.82	100.0	$507,866	0.75	100.0	18.8+
Health and Welfare	195,476	0.26	32.4	165,192	0.24	32.5	18.3+
Education	217,042	0.29	36.0	189,063	0.28	37.3	14.8+
Culture and Art	84,810	0.11	14.1	60,938	0.09	12.0	39.2+
Civic Causes	72,474	0.10	12.0	60,062	0.09	11.8	20.7+
Other	33,346	0.05	5.5	32,611	0.05	6.4	2.3+

[1]Companies reporting an income loss in either year have been excluded.

Source: *Annual Survey of Corporate Contributions, 1981, The Conference Board; Council for Financial Aid to Education*

panies reporting in the survey. A total of $1.17 billion was reported to have been given by the 789 respondents.

Education's share of overall corporate giving appeared to be down somewhat from the previous year when it was 37.8 percent, but other studies have shown that the portion of corporate giving to education is growing. In dollars, the amount contributed to education by the companies in the 1981 study was 14.3 percent higher than that given a year earlier.

The CFAE-Conference Board survey shows that the health and welfare category received 33.6 percent of all contributions made by the firms, a slight decline from 34.0 percent recorded a year earlier. In terms of dollars, contributions to health and welfare grew by 16.4 percent in the latest study. And as in the case of education, corporate giving to health and welfare organizations seems to have gained as a portion of all corporate giving in 1982 according to later studies.

The joint study covering 1981 reported an increase to arts and cultural organizations with that category receiving 11.9 percent of all company contributions. A year earlier the figure was 10.9 percent, and the increase represented a jump in dollars of 28.4 percent. There is, however, a feeling that during 1982 corporate support for arts and cultural organizations may have declined as a portion of all corporate giving.

Organizations in the civic category received 11.7 percent of the corporate dollar in both years of the CFAE-Conference Board study, although in total dollars contributions grew by 17.0 percent.

Those organizations classified as "other" received 6.1 percent in the most recent sampling, an increase from the 5.6 percent recorded a year before.

A survey conducted in February of 1983 by the American Association of Fund-Raising Counsel among slightly more than 300 corporations showed corporate giving in 1982 increasing by an average of 10.3 percent over 1981.

Seven of every 10 of the corporations said that they had given more money in 1982 than 1981, 26 percent said they gave less in 1982, and four percent said they gave approximately the same amount in 1982 as in 1981.

More than half of the companies—62 percent—reported that profits declined in 1982 but giving increased.

The American Association of Fund-Raising Counsel said that there was evidence of some shift in the portion of corporate contributions that for a number of years have gone to organizations in the arts and humanities category. At the same time, a similar decrease was noted in giving to organizations involved with civic and public affairs.

The AAFRC said that it appeared that organizations involved with education, social services and health received a greater portion of corporate contributions than had been traditional in recent years. It attributed the change to a number of factors, including an opinion by some corporations that giving to arts and humanities and civic and public affairs was "luxury" giving, while contributions made to human services-type organizations were helping to offset some of the cutbacks on the federal level.

But there was also some evidence that social service organizations were making more appeals to corporations for support than they had made in past years.

The AAFRC survey of corporations, covering corporate giving in 1982, disclosed that a large portion of "first-time" requests received by many of

Structure of Corporate Contributions (millions of dollars)

	1981		*1980*		*1979*	
Total company contributions	$1,039.1	(768)	$944.7	(709)	$855.7	(763)
Less: Grants to company foundations	361.6	(239)	381.4	(249)	372.1	(291)
Other company contributions	677.5	(735)	563.3	(661)	483.6	(722)
Plus: Contributions by company foundations	493.3	(359)	431.3	(353)	351.9	(352)
Total corporate contributions	$1,170.8	(789)	$994.6	(732)	$835.5	(786)

(Numbers in parentheses are counts of non-zero answers).

Source: *Annual Survey of Corporate Contributions, 1981, The Conference Board; Council for Financial Aid to Education*

Distribution of Corporate Contributions (millions of dollars)

	1981 *789 companies*		*1980* *732 companies*		*1979* *786 companies*	
Health and Welfare	$ 393.4	33.6%	$337.9	34.0%	$292.6	35.0%
Education	429.8	36.7	375.8	37.8	314.8	37.7
Culture and Art	139.6	11.9	108.7	10.9	82.5	9.9
Civic Activities	136.7	11.7	116.8	11.7	97.3	11.6
Other	71.3	6.1	55.4	5.6	48.3	5.8
	$1,170.8	100.0%	$994.6	100.0%	$835.5	100.0%

Source: *Annual Survey of Corporate Contributions, 1981, The Conference Board; Council for Financial Aid to Education*

Contributions as a Percent of U.S. Pretax Net Income, 1981–
Companies Grouped by Industry Class[1]

Industrial Classification	Number of Companies	U.S. Pretax Net Income ($ Millions)	Contributions ($ Thousands)	Percent of Contributions to U.S. Pretax Net Income: Median
Chemicals	21	$ 6,815	$ 63,194	1.09%
Electrical machinery and equipment	26	9,336	73,775	0.71
Fabricated metal products	13	963	11,254	0.80
Food, beverage and tobacco	24	3,930	38,041	0.90
Machinery, nonelectrical	31	2,880	24,832	0.98
Mining	6	551	5,182	*
Paper and like products	19	1,740	21,890	0.99
Petroleum and gas	24	22,133	190,833	0.53
Pharmaceuticals	10	2,313	31,006	1.76
Primary metal industries	17	1,402	13,566	0.80
Printing and publishing	10	1,232	11,991	1.12
Rubber and miscellaneous plastic products	9	707	5,334	*
Stone, clay and glass products	9	714	7,799	*
Textiles	14	665	8,830	1.03
Transportation equipment	16	3,530	57,613	0.96
Total: Manufacturing	249	58,911	565,140	0.89
Banking	64	3,459	48,300	1.32
Business services	9	505	2,751	*
Engineering and construction	8	1,192	10,453	*
Finance	6	126	1,714	*
Insurance[2]	79	5,101	54,031	0.89
Merchandising	19	1,422	21,459	1.44
Telecommunications	22	12,557	54,974	0.35
Transportation	8	1,870	14,286	*
Utilities	82	13,633	37,913	0.26
Total: Nonmanufacturing	297	39,865	245,881	0.73
Total: All Companies	546	98,776	811,021	0.81

[1]Loss companies excluded.

[2]Insurance company figures are based on "net gain from operations after dividends to policyholders and before federal income tax, excluding capital gains and losses"—the closest measure to pretax net income of corporations generally.

*Industries with less than 10 cases are excluded.

Source: *Annual Survey of Corporate Contributions, 1981, The Conference Board; Council for Financial Aid to Education*

the companies came from social service organizations. There was some speculation that those organizations going to corporations for the first time had feared the economy—particularly unemployment—would have a deeper impact on individual giving than proved to be the case, and as a result the organizations were seeking to get help from the corporate community to offset anticipated slow growth in giving from individuals.

When asked whether there had been any shift in the types of institutions they have helped to support in 1982, nearly 50 percent of the companies said they had given more to the social service-type organizations than in the past.

Why?

More of them were asking for money; government cuts were affecting their programs; the services they deliver are needed in the community;

education is an investment in the future of the corporations; corporations will continue to support arts and civic projects, but they will give a greater share to those organizations when the profit picture gets better. Last year, corporations had only so much to give, and they gave it where they felt it was needed the most and where it would benefit the corporation to the greatest degree.

Corporations give in their own self-interest. An engineering firm, for example, will give heavily to educational institutions from which it hopes to get future employees; petroleum companies will traditionally weigh their contributions in favor of schools of geology; and many companies will permit their branch offices to decide which organizations located in their immediate areas get the dollars they are able to donate.

Some of the increase in the money given by corporations to the educational community is the result of a renewed effort by state colleges and universities for private funding. Faced with budget restraints at both federal and state levels and with taxpayer revolts, the schools that traditionally depended on government funding have taken note of the success private educational institutions have had with fund raising and turned in that direction to offset the losses from government sources.

Corporations, too, get future students from state institutions and tend to entice them with contributions to the schools.

So it isn't just the need of the institution. It's the need of the corporation, too.

And it follows that giving money to organizations operating in plant towns where the corporation has facilities tells not only employees that the company cares but it tells residents of the towns that the corporation is a good neighbor.

Economists and researchers who study patterns of corporate giving have noted an increase in noncash contributions from the business community to charitable organizations.

Many executives agree that the recession has been an element in stimulating more noncash giving. Yet another factor is that both the companies and the nonprofit organizations are better utilizing noncash gifts.

The donors of noncash gifts readily concede that they can claim tax benefits from gifts of goods as well as from cash, but some don't bother to do so.

Companies are entitled to claim charitable tax deductions for inventoried goods providing that the gifts are made to an American nonprofit organization for direct use by the needy.

Donors can claim the equivalent of the cost of the product plus 50 percent of the difference between cost and the fair market value or the selling price.

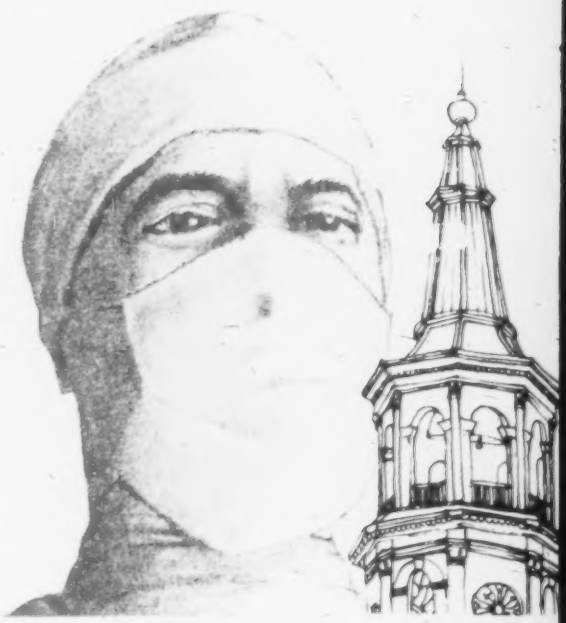
High technology firms could get increased tax benefits if Congress passes the so-called Apple Computer proposal, which would permit gifts of technological equipment to go not only to the needy but to primary and secondary schools. The companies could claim as a charitable tax deduction up to 30 percent of their pretax profits instead of the current 10 percent. Besides the intangible benefit of goodwill, such gifts could prove advantageous because a generation of students would be trained on the company's equipment.

1955-82

TOTAL GIVING

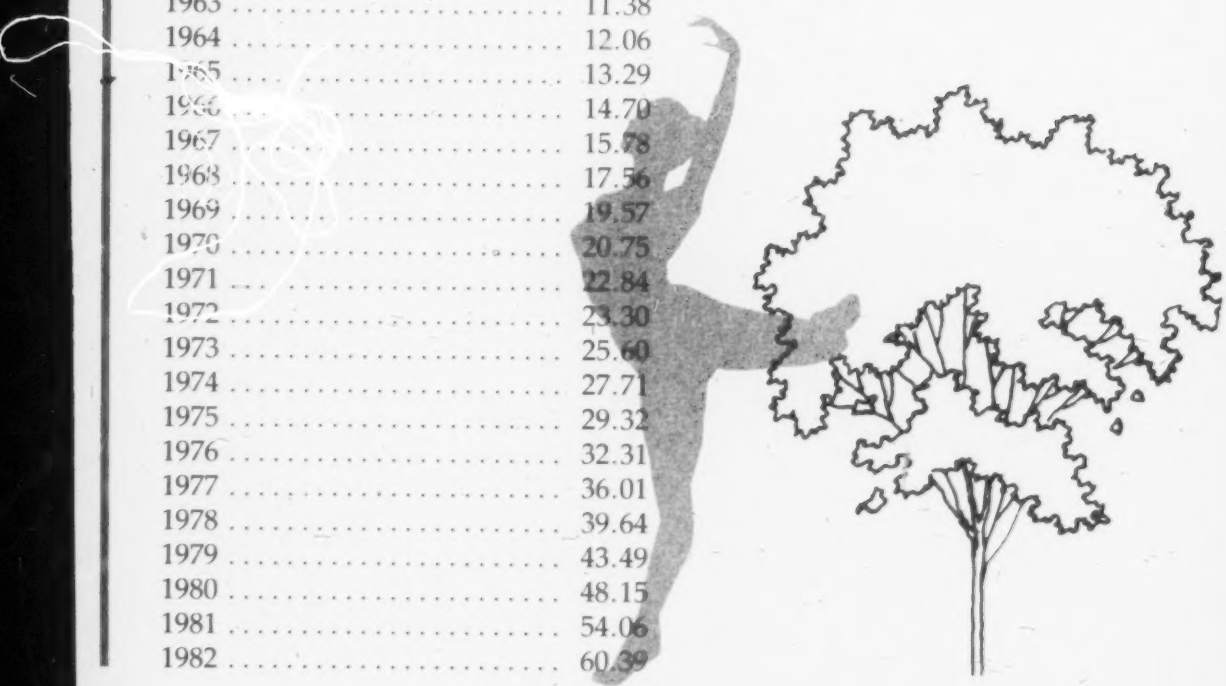
The Growth of Philanthropy 1968-82

Year	Total Giving (billions)	Gross National Product (billions)	As % of GNP
1968	$17.56	$ 864.2	2.03
1969	19.57	930.3	2.10
1970	20.75	977.1	2.12
1971	22.84	1,054.9	2.16
1972	23.30	1,158.0	2.01
1973	25.60	1,306.3	1.96
1974	27.71	1,406.9	1.97
1975	29.32	1,499.0	1.98
1976	32.31	1,691.4	1.92
1977	36.01	1,887.2	1.91
1978	39.64	2,106.9	1.88
1979	43.49	2,368.8	1.83
1980	48.15	2,626.5	1.82
1981	54.06	2,924.8	1.83
1982	60.39	3,057.6	1.97



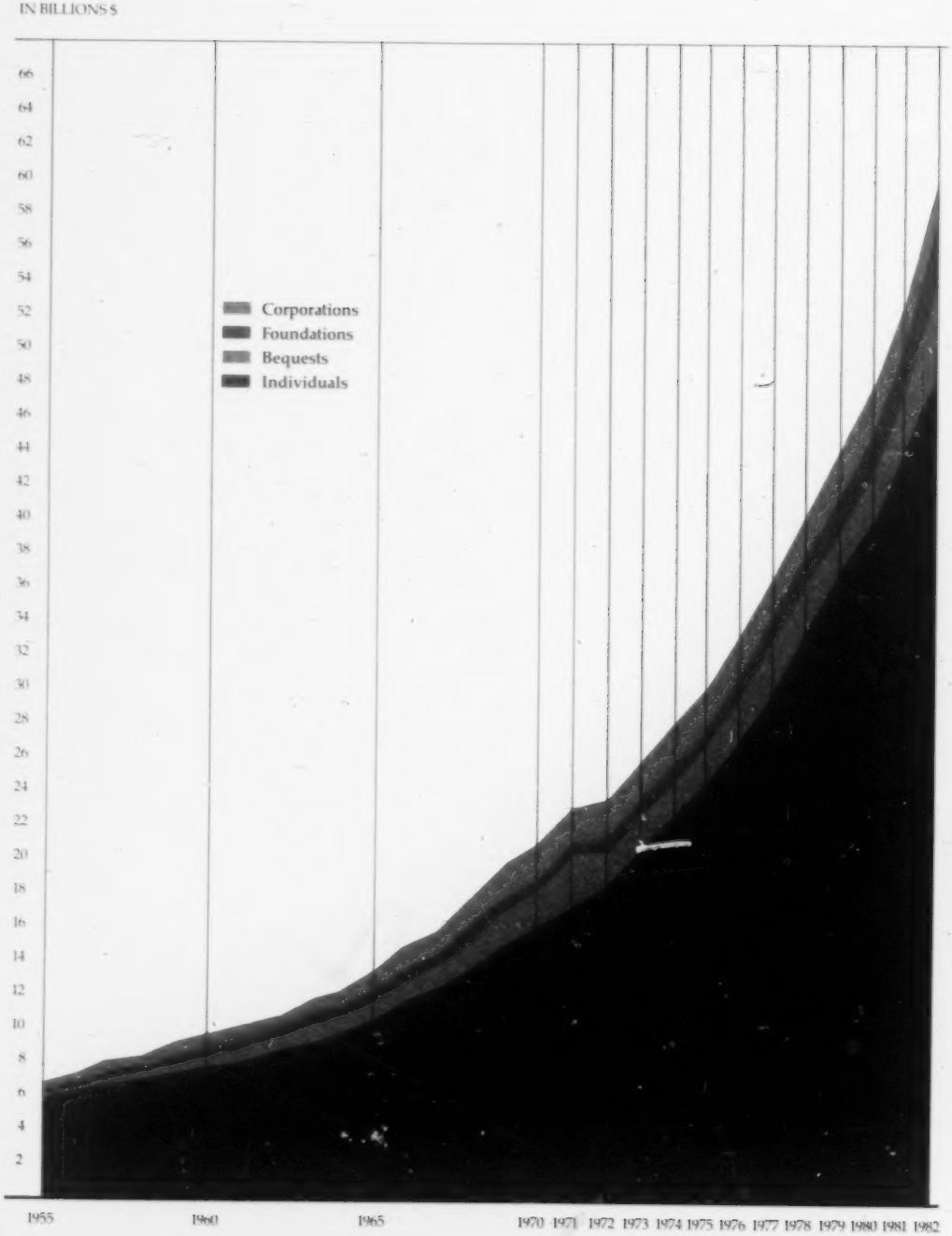
(in billions)

	Amount
1955	$ 6.66
1956	7.08
1957	7.89
1958	8.14
1959	8.95
1960	9.39
1961	9.82
1962	10.49
1963	11.38
1964	12.06
1965	13.29
1966	14.70
1967	15.78
1968	17.56
1969	19.57
1970	20.75
1971	22.84
1972	23.30
1973	25.60
1974	27.71
1975	29.32
1976	32.31
1977	36.01
1978	39.64
1979	43.49
1980	48.15
1981	54.06
1982	60.39



DONORS

Corporations	Foundations	Bequests	Individuals
1955 ..... $ .415	1955 ..... $ .300	1955 ..... $ .237	1955 ..... $ 5.71
1956 ..... .418	1956 ..... .305	1956 ..... .239	1956 ..... 6.08
1957 ..... .419	1957 ..... .502	1957 ..... .450	1957 ..... 6.52
1958 ..... .395	1958 ..... .505	1958 ..... .451	1958 ..... 6.79
1959 ..... .482	1959 ..... .702	1959 ..... .512	1959 ..... 7.26
1960 ..... .482	1960 ..... .710	1960 ..... .574	1960 ..... 7.63
1961 ..... .412	1961 ..... .702	1961 ..... .650	1961 ..... 7.96
1962 ..... .595	1962 ..... .701	1962 ..... .701	1962 ..... 8.50
1963 ..... .657	1963 ..... .821	1963 ..... .880	1963 ..... 9.03
1964 ..... .729	1964 ..... .830	1964 ..... .951	1964 ..... 9.55
1965 ..... .785	1965 ..... 1.13	1965 ..... 1.02	1965 ..... 10.36
1966 ..... .805	1966 ..... 1.25	1966 ..... 1.31	1966 ..... 11.33
1967 ..... .830	1967 ..... 1.40	1967 ..... 1.40	1967 ..... 12.15
1968 ..... 1.005	1968 ..... 1.60	1968 ..... 1.60	1968 ..... 13.36
1969 ..... 1.055	1969 ..... 1.80	1969 ..... 2.00	1969 ..... 14.71
1970 ..... .797	1970 ..... 1.90	1970 ..... 2.13	1970 ..... 15.92
1971 ..... .865	1971 ..... 1.95	1971 ..... 3.00	1971 ..... 17.02
1972 ..... 1.009	1972 ..... 2.00	1972 ..... 2.10	1972 ..... 18.19
1973 ..... 1.174	1973 ..... 2.00	1973 ..... 2.00	1973 ..... 20.43
1974 ..... 1.200	1974 ..... 2.11	1974 ..... 2.07	1974 ..... 22.33
1975 ..... 1.202	1975 ..... 1.65	1975 ..... 2.23	1975 ..... 24.24
1976 ..... 1.487	1976 ..... 1.90	1976 ..... 2.36	1976 ..... 26.57
1977 ..... 1.791	1977 ..... 2.00	1977 ..... 2.99	1977 ..... 29.23
1978 ..... 2.084	1978 ..... 2.17	1978 ..... 2.60	1978 ..... 32.79
1979 ..... 2.288	1979 ..... 2.42	1979 ..... 2.23	1979 ..... 36.55
1980 ..... 2.600	1980 ..... 2.81	1980 ..... 2.86	1980 ..... 39.88
1981 ..... 2.900	1981 ..... 3.06	1981 ..... 3.49	1981 ..... 44.61
1982 ..... 3.100	1982 ..... 3.15	1982 ..... 5.45	1982 ..... 48.69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Corporations
Foundations
Bequests
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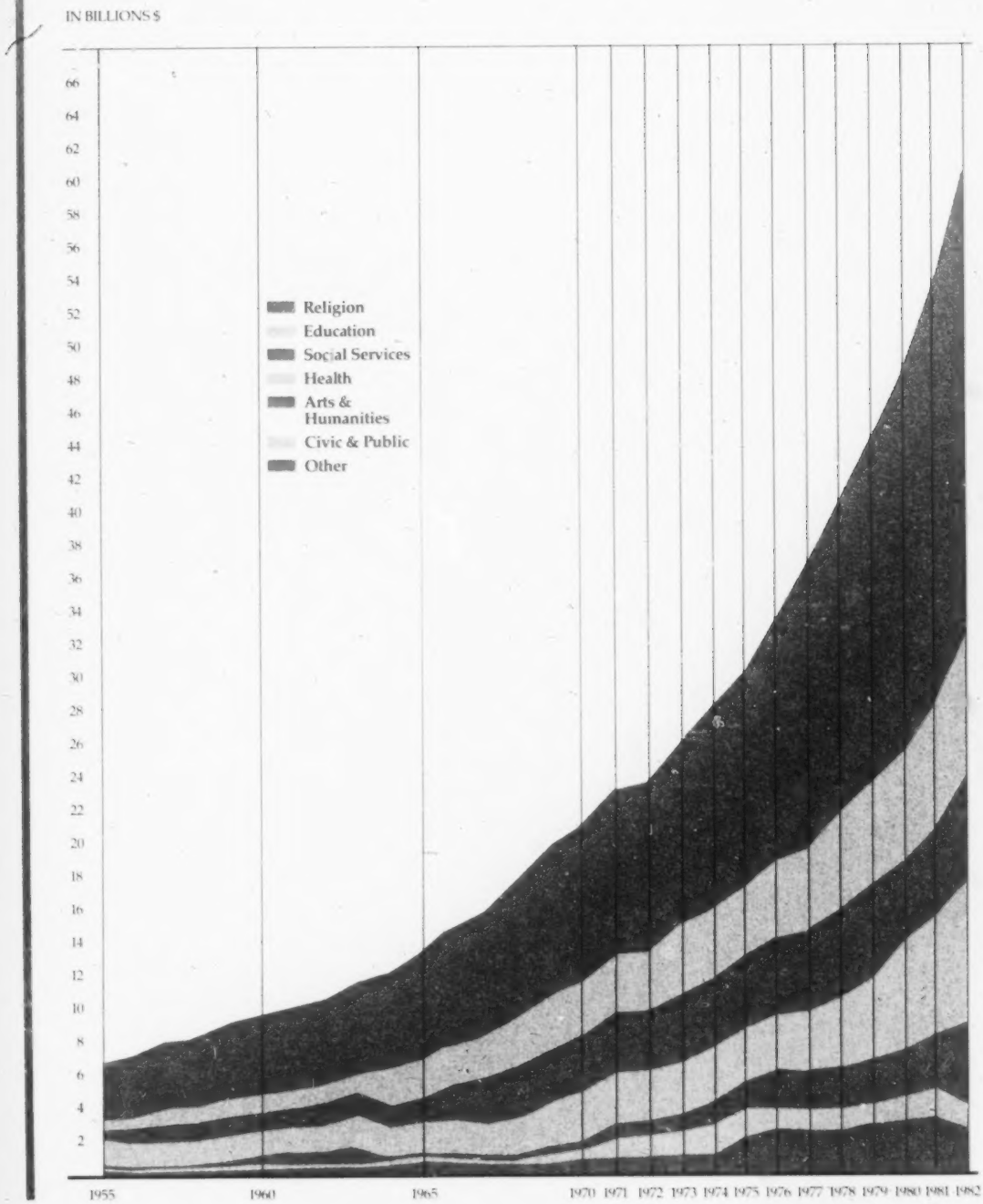
1965
1970 1971 1972 1973 1974 1975 1976 1977 1978 1979 1980 1981 1982

RECIPIENTS

	Religion	Education	Social Services	Health & Hospitals	Arts & Humanities	Civic & Public	Other
1955	$ 3.33	$ .733	$1.53	$ .596	$ .199	$.075	$ .197
1956	3.75	.637	1.42	.920	.142	.070	.142
1957	4.02	.868	1.50	1.01	.159	.079	.254
1958	4.15	.977	1.47	1.14	.163	.082	.160
1959	4.56	1.34	1.43	1.15	.197	.090	.183
1960	4.79	1.50	1.41	1.13	.188	.094	.282
1961	5.01	1.57	1.47	1.18	.195	.098	.297
1962	5.25	1.68	1.57	1.36	.210	.112	.298
1963	5.58	1.93	1.71	1.48	.225	.114	.341
1964	5.91	2.05	1.69	1.45	.205	.157	.598
1965	6.51	2.26	1.86	1.46	.226	.173	.797
1966	7.06	2.35	1.91	2.07	.376	.230	.701
1967	7.40	2.45	1.89	2.82	.379	.231	.610
1968	8.22	2.93	2.11	3.02	.404	.228	.648
1969	8.85	3.17	2.54	3.23	.548	.391	.842
1970	9.30	3.24	2.88	3.40	.623	.415	.892
1971	9.98	3.56	2.92	3.65	.916	.594	1.22
1972	10.02	3.66	2.99	3.77	.930	.650	1.28
1973	10.52	4.10	3.06	4.15	1.25	.610	1.91
1974	11.94	4.14	3.12	4.29	1.30	.770	2.15
1975	12.91	3.85	3.04	4.32	1.66	.890	2.65
1976	14.22	4.39	3.06	4.83	2.31	1.07	2.44
1977	16.93	4.74	3.52	4.90	2.27	1.17	2.48
1978	18.45	5.55	3.97	5.48	2.50	1.18	2.54
1979	20.14	5.99	4.45	6.03	2.70	1.20	2.94
1980	22.15	6.78	4.83	6.59	3.06	1.37	3.37
1981	24.85	7.59	5.42	7.46	3.45	1.58	3.71
1982	28.06	8.59	6.33	8.41	4.96	1.67	2.37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Religion
Education
Social Services
Health
Arts & Humanities
Civic & Public
Other
1955
1960
1965
1970 1971 1972 1973 1974 1975 1976 1977 1978 1979 1980 1981 1982

Religion
Education
Social Services
Health & Hospitals
Arts & Humanities
Civic & Public

AREAS OF PHILANTHROPIC OPPORTUNITY

Giving to **RELIGION**

	Amount (Billions)
1970	$ 9.30
1971	9.98
1972	10.02
1973	10.52
1974	11.94
1975	12.91
1976	14.22
1977	16.93
1978	18.45
1979	20.14
1980	22.15
1981	24.85
1982	28.06

Americans contributed an estimated $28.06 billion to their churches, synagogues and other religious organizations during 1982.

The American Association of Fund-Raising Counsel reported that private giving to religion last year increased by 12.9 percent from year earlier levels and as a portion of all philanthropy in the United States, religious giving accounted for 46.4 percent. That was up slightly from 1981.

As in every other year for which records are kept, giving to religion was by far the largest single category of philanthropy, although the increase of 12.9 percent was below that registered by some other segments of the philanthropic community.

But the AAFRC reported that it had found evidence that overall giving to religion was boosted by what in effect was giving to meet human needs—normally, the bulk of which is donated to organizations exclusively in the social service category of philanthropy.

Religious communities, of course, have always been involved with the delivery of social services, but as government moved into the area more heavily—particularly with the "Great Society" of Lyndon Johnson's administration—some religious organizations became less and less involved with youth programs, feeding the hungry, caring for shut-ins, providing shelter for homeless and the like.

And it was the cutback of government aid—which came to the forefront in 1981, nearly a generation after the birth of the "Great Society"—that created the void in the social service area that religious organizations and others are trying to close.

The Association estimated that a little over 20 percent of the total given to religion in 1982 was spent in meeting human needs or services.

The overall increase of 12.9 percent meant that for the second consecutive year religious organizations were able to make some headway in their battle of stretching the dollar for such things as salaries, equipment, utilities, and building upkeep. In 1981 dollars, contributions to religion grew last year by nine percent.

In addition to growth from contributions, other measurements also showed some small gain. Total revenues of the religious community in the United States were pegged at $22.2 billion in 1980 dollars, or eight-tenths of the nation's gross national product in that year. Using the same formula as a barometer, revenues of religious organizations last year equalled nine-tenths of the nation's GNP.

Data from the National Council of Churches show that 45 mainline Protestant churches received a total of $9.99 billion in contributions, and that appeared to be up from the previous year.

But because the number of churches that report to the Council varies each year, direct comparison of total giving is not possible on an annual basis.

But on a per capita basis one can make some reasonable comparison. In 1981, per capita giving to the religious bodies averaged $239.71, a jump of 12.3 percent from the average per capita gift of $213.41 recorded a year earlier.

The 12.3 percent increase in per capita giving reported by the National Council of Churches was just slightly higher than the total increase in giving to religion reported in the same year by the American Association of Fund-Raising Counsel. The AAFRC had put the overall increase at 12.2 percent.

In examining giving to a control group of 12 large Protestant religions, the rate of growth in per capita giving was less than it was among the 45 groups. Figures from the Council of Churches show that per capita giving among the control group grew from $201.84 to $223.96, an increase of 11 percent.

But total contributions to that control group—which can be compared on a year to year basis since the same denominations are used—increased by 11.9 percent, rising to $8.88 billion from $7.93 billion.

That was the good news.

Mainline religious organizations in 1982 were still concerned by gnawing problems in the areas of membership and church attendance. And generally, it is the members of religious organizations and those who attend church and synagogue services who give, so it is of vital interest to boost those two areas. Last year there wasn't much boosting, and one national survey, conducted by the Gallup Poll, actually shows a decline in the number of American adults who classify themselves as a member of a church or synagogue.

In that study, covering 1982, 67 percent of those questioned, or two out of every three, said they held membership.

The 67 percent represented the lowest point ever recorded in the study, which has been conducted since 1937. It was a full percentage point drop from the 68 percent recorded a year before. The largest percent of church members was found in 1947 when 76 percent said they were members of a church or synagogue.

Church/Synagogue Attendance

1982	41%
1981	41
1980	40
1979	40
1978	41
1977	41
1976	42
1975	40
1974	40
1973	40
1972	40
1971	40
1970	42
1969	42
1968	43
1967	43
1966	44
1965	44
1964	45
1963	46
1962	46
1961	47
1960	47
1959	47
1958	49*
1957	47
1956	46
1955	49*
1954	46
1950	39
1940	37**
1939	41

* High points
**Low point

Source: *Religion in America, 1982*

Attended Church/Synagogue

National	41%
Religion	
Protestants	40%
Catholics	53
Baptists	40
Methodists	36
Lutherans	49
Presbyterians	31
Episcopalians	27
Sex	
Male	35%
Female	46
Race	
White	41
Non-white	43
Education	
College	43
High school	39
Grade school	43
Region	
East	39
Midwest	47
South	44
West	32
Age	
Total under 30	32
18-24 years	33
25-29 years	32
30-49 years	42
50 & older	47
50-64 years	45
65 & older	49
Income	
$25,000 & over	42
$20,000-$24,999	45
$15,000-$19,999	41
$10,000-$14,999	41
$ 5,000-$ 9,999	38
Under $5,000	38
$15,000 & over	42
Under $15,000	39
City Size	
1,000,000 & over	41
500,000-999,999	38
50,000-499,999	38
2,500-49,999	44
Under 2,500, rural	44

Source: *Religion in America, 1982*

But while overall church membership appears to have declined slightly in the most recent poll, certain denominations—particularly those in the evangelical group—have reported membership gains in recent years.

Among all faiths, those most likely to say they are members of a church or synagogue are women (73 percent); non-whites (71 percent); adults 50 years of age and older (76 percent); persons living in the Midwest (73 percent); and the South (75 percent); and married persons (72 percent).

Gallup reported there was little difference found on the basis of formal education, with 70 percent of those with a college background saying they are members compared with 68 percent among those with a high school background and 70 percent among those with only a grade school background.

The National Council of Churches had reported in an earlier study that membership in United States churches was not keeping pace with population growth, but that the decline that hit mainline Protestant churches in the mid 1960s and continued through the 1970s appeared to be levelling off.

Saying it could not be termed a "trend," Constant Jacquet, who edits the Council's respected Yearbook of American and Canadian Churches, said there "was some indication that the downturn may be over."

In the NCC study overall church membership increased by one percent and climbed by 1.3 million new members to reach a total membership of 138.5 million.

During the year that the increased membership became evident, contributions to the churches involved in the study grew by 9.9 percent.

Supporting the contention that membership may be levelling are data from three major Protestant churches, all of which showed losses less than a year previously. The United Method-

ist Church, the American Lutheran Church and the United Church of Christ all experienced smaller losses and the Lutheran Church in America had a small gain in membership.

Generally, the losses in membership had been related to the involvement of the churches in the social issues of the 60s, but a study by two prominent sociologists suggests that aging membership and lower fertility may be more the case.

William McKinney of the United Church of Christ and Wade Clark Roof of the University of Massachusetts, made a study of church-supplied data and said that 45 percent of the members of the Christian Church (Disciples of Christ), 43 percent of the Methodists, 42 percent of Northern Presbyterians and 40 percent of the United Church of Christ members were over the age of 55. In contrast, none of the groups the pair has listed as conservative showed as much as 40 percent of its membership over 55 years of age.

Coupled with an aging membership, the study found that young female members of the more liberal churches had registered a lower birthrate than women in the more conservative groups.

It noted that those groups identified as being more liberal had a lower than replacement birthrate while black, conservative Protestant, Mormon and Catholic rates met or exceeded the replacement level.

P.J. Kenedy & Sons, publishers of the Official Catholic Directory, reported that Catholics in the United States numbered 51.2 million, a gain of some 758,000 from the previous year. It was the second year in which the number of Catholics had shown a sharp increase.

There are 33 Catholic Archdioceses in the U.S., and 141 Dioceses, with Chicago remaining the largest Archdiocese, followed by Los Angeles and Boston.

Brooklyn (N.Y.) remained the largest diocese, followed by Rockville Center, Long Island, each with more than a million members.

Number of United States Churches, and of Members, by Religious Groups

	Number Bodies Reporting	*Number of Churches*	*Number of Members*
Buddhists	1	60	60,000
Eastern Churches	18	1,628	3,852,545
Jews*	1	3,500	5,921,205
Old Catholic, Polish National Catholic, Armenian Churches	7	407	921,085
Protestants**	185	308,049	76,339,453
Roman Catholic	1	24,277	51,207,579
Miscellaneous***	5	1,132	150,747
Totals	218	339,053	138,452,614

*Including Orthodox, Conservative and Reformed branches.

**Some bodies included here are, strictly speaking, not "Protestant" in the usual sense, such as various Latter-Day Saints groups and Jehovah's Witnesses.

***This is a grouping of bodies officially non-Christian, including those such as Spiritualists, Ethical Culture Movement, and Unitarian Universalists.

Protestant Giving in 12 Denominations

Church & Membership	*Total Contributions (millions)*	*Per Capita Gift*
American Baptist Churches in the U.S.A. (1.60 million)	$250.69	$155.95
American Lutheran Church (1.76 million)	$426.26	$242.40
Church of the Nazarene (490,852)	$234.70	$476.85
Episcopal Church (1.93 million)	$697.81	$361.43
Lutheran Church in America (2.17 million)	$487.16	$224.13
Lutheran Church—Missouri Synod (2.63 million)	$516.25	$260.31
Presbyterian Church in the U.S. (823,143)	$305.55	$371.20
Seventh-Day Adventists (588,536)	$430.92	$732.20
Southern Baptist Convention (13.78 million)	$2,779.99	$201.70
United Church of Christ (1.72 million)	$339.06	$202.17
United Methodist Church (9.51 million)	$1,632.20	$171.46
United Presbyterian Church in the U.S.A. (2.38 million)	$779.66	$327.69

Total Membership: 39.65 million

Total Contributions	*Average Per Capita Gift:*
$8,880.3 million (up 11.9%)	$223.96 (up 11%)

**Full or confirmed figures are given.*

Source: *Yearbook of American and Canadian Churches, 1983 edited by Constant H. Jacquet, Jr., Nashville, Abingdon Press, 1983*

Trends in Religious Preference

	Protestant	*Catholic*	*Jewish*	*Eastern Orthodox*	*Other*	*None*
Yearly						
1981	59%	28%	2%	1%	3%	7%
1980	61	28	2	1	1	7
1979	59	29	2	*	2	8
1977-78	60	29	2	*	1	8
1976	61	27	2	*	4	6
1975	61	27	2	*	4	6
1974	60	27	2	*	5	6
By 5-year periods						
1972	63	26	2	*	4	5
1967	67	25	3	*	3	2
1962	70	23	3	*	2	2
1957	66	26	3	*	1	3
1952	67	25	4	*	1	2
1947	69	20	5	*	1	6

*Less than one percent.
(Note: Results for some years do not add to 100 percent because of rounding.)

Source: *Religion in America, 1982*

Eleven of the dioceses reported no change in population, 44 said there were decreases and 118 reported increases. The largest increases were noted in Corpus Christi, and Brownsville, Texas and Los Angeles, Miami and Detroit.

Church Attendance

While officials worry over church membership, they have even more concern over attendance. The latest

Church Attendance

		Of those who attended within last 30 days					
	Attended within last 7 days	*More than weekly*	*Weekly*	*Less than weekly*	*Over 7 days to 30 days*	*Over 30 days to 6 months*	*Over 6 months ago*
National**	41%	17%	14%	10%	16%	15%	28%
Religious preference							
Protestant	40	18	12	10	17	13	30
Mainline	36	11	14	11	19	12	33
Evangelical	45	26	9	10	14	17	24
Catholic	52	19	20	13	15	11	22
None	5	2	*	3	1	6	88
Church attendance							
Within last 7 days	100	43	32	25	—	—	—
More than once a week	100	100	—	—	—	—	—
Once a week or less	100	—	56	44	—	—	—
7 days to 6 months ago	—	—	—	—	56	44	—
More than 6 months ago	—	—	—	—	—	—	100
Church membership							
Member	55	25	18	12	17	13	15
Non-member	8	1	2	5	9	11	72
Churched/unchurched							
Churched	65	29	22	14	20	15	—
Unchurched	8	2	2	4	9	8	75
Evangelical							
Evangelical	62	42	12	8	14	12	12
Non-evangelical	36	12	13	11	15	12	37
Religious philosophy							
Far right	61	36	15	10	16	7	16
Moderate right	42	16	17	9	20	11	27
Moderate left	41	13	13	15	13	14	32
Far left	25	10	6	9	7	12	56

* Less than one percent.

**The national figure is the average from five surveys. The individual group figures are based on data from a single survey.

Source: *Religion in America, 1982*

data on church attendance show a slight increase to 41 percent of adult Americans attending service within a typical week. The increase amounts to one percentage point, up from 40 percent a year earlier, but still nowhere near the high point of 49 percent recorded in both 1955 and 1958.

Of the 41 percent who attend regularly, 17 percent go to services more than once a week, 14 percent attend weekly and 10 percent attend less than once a week.

Sharp differences in church or synagogue attendance are found by age, with 32 percent of adults under the age of 30 attending in a typical week, according to the Gallup data. Among those 30 to 49 years old, 42 percent attended services and 47 percent attended among those 50 years of age and older.

	Attended within last 7 days	Of those who attended within last 30 days: More than weekly	Weekly	Less than weekly	Over 7 days to 30 days	Over 30 days to 6 months	Over 6 months ago
Importance of religion							
Very important	55	28	17	10	14	11	20
Fairly important	29	5	11	13	19	14	38
Not very important	9	3	1	5	9	11	71
Living Christian life (Self rating)							
Very high	57	29	18	10	15	7	21
Fairly high	48	21	17	10	14	11	27
Fairly low	24	6	5	13	17	18	41
Very low	10	3	5	2	12	12	66
Religious involvement							
Very high	96	73	23	*	4	*	*
Fairly high	96	61	35	*	4	*	*
Fairly low	—	—	—	—	—	—	—
Very low	—	—	—	—	—	—	—
Spiritual commitment							
Very high	72	47	15	10	9	6	13
Fairly high	54	25	20	9	18	11	17
Fairly low	28	7	9	12	17	16	39
Very low	8	*	2	6	5	9	78
Religious T.V.							
Within last 7 days	52	27	14	11	16	10	22
7 days to 30 days ago	39	15	12	12	19	17	25
Over 30 days/never	34	12	13	9	13	11	42
Religious radio							
Within last 7 days	57	32	15	10	15	7	21
7 days to 30 days ago	47	23	12	12	22	10	21
Over 30 days/never	35	12	13	10	13	14	38

Churchgoing among adults under 30 is currently 16 percentage points lower than it was in 1958 and it has declined by nine points among 30-49 year olds and by barely one point among those 50 and older.

The Gallup surveys identified Catholics and Lutherans as the most frequent churchgoers and during a typical week, 53 percent of Catholics attended Mass at least once. The comparable figure for Lutherans is 42 percent.

The next highest in frequency of attendance are those individuals affiliated with Baptist churches (40 percent); followed by Methodists (35 percent); Presbyterians (33 percent); and Episcopalians (31 percent).

Overall, attendance among Catholics stands at 53 percent—the same for the past two years while Protestant attendance averages 40 percent—an

Religious Preferences: Major Faiths

	Protestants	*Catholics*	*Jews*	*No religious preference*
National	59%	29%	2%	8%
Sex				
Male	56	29	2	10
Female	63	29	2	5
Race				
White	56	32	2	8
Non-White	79	10	*	9
Education				
College	55	27	4	11
High School	60	31	1	7
Grade School	65	28	1	4
4 Regions				
East	42	44	5	7
Midwest	63	29	*	7
South	77	16	1	5
Deep South	83	12	*	4
Rest of South	73	18	2	6
West	54	27	2	14
8 Regions				
New England	31	54	3	10
Middle Atlantic	45	41	5	6
East Central	62	28	*	8
West Central	64	39	*	5
Southeast	80	11	2	6
Southwest	64	31	*	5
Rocky Mountain	59	25	1	13
Pacific	53	27	3	14
Income				
$20,000 and over	56	30	3	8
12,000–19,999	59	31	2	7
10,000–11,999	60	27	2	9
6,000–9,999	61	28	2	8
4,000–5,999	61	27	2	8
Under 4,000	65	24	2	8
Age				
18 years	47	40	1	11
19 years	46	37	3	11
20 years	51	34	1	12

*Less than one percent.

Source: *Religion in America, 1982*

increase of one percent since the previous study.

Jewish attendance, which dropped between the mid-50s and the early 70s, has since turned upward. Jewish attendance, having reached a low of 17 percent in the 1970-74 period, currently stands at 24 percent.

Evangelicals

Although the influence of evangelicals in society appears to be growing, the actual portion of adults who can be classified as evangelicals has shown little change over the past five years, the Gallup survey found.

A total of 17 percent in a recent survey can be identified as evangelicals while two years ago, in 1980, the comparable figure was 19 percent. Four years earlier, the figure was 18 percent.

The current percentage projects to a total evangelical population of 27 million adults.

The Gallup organization concluded that evangelicals are more involved with charitable activity than individuals affiliated with mainline Protestant churches.

An analysis of the survey findings by socioeconomic background reveals that approximately one quarter of those in what are generally called "downscale" groups are evangelicals—blacks (23 percent); the grade school educated (22 percent); residents of rural areas (24 percent); residents of the South (27 percent); and the oldest segment of the nation's population (65 or over), (22 percent).

The lowest percentage of evangelicals are found among those with a college education (11 percent); persons in households with an annual income of more than $25,000 and professional and business people (12 percent); residents of the largest cities (eight percent) and in the Eastern part of the country (also eight percent).

The portion of evangelicals climbs dramatically, however, among those groups in which religion plays an important role. For example, among the spiritually committed, the percentage of evangelicals is 55 percent.

Among those who attend church more than once a week and among those who watch religious television and listen to religious radio at least weekly, the percentage of evangelicals is about one-third.

The 235 members of the Evangelical Council for Financial Accountability received more than $1 billion in contributions during 1982, according to a spokesman for the council, which requires its members to submit an audited financial statement to anyone requesting it.

The same spokesman said there are anywhere from 20,000 to 25,000 "organizations out there that call themselves 'evangelical' and only about 10 percent carry out regular audits," leaving some holes in the data available on giving to those organizations.

Church Membership

	Yes member
National*	68%
Religious preference	
Protestant	71
Mainline	69
Evangelical	86
Catholic	76
None	4
Church attendance	
Within last 7 days	91
More than once a week	96
Once a week or less	87
7 days to 6 months ago	73
More than 6 months ago	28
Church membership	
Member	100
Non-member	—
Churched/unchurched	
Churched	100
Unchurched	22
Evangelical	
Evangelical	86
Non-evangelical	62
Religious philosophy	
Far right	86
Moderate right	72
Moderate left	67
Far left	43
Importance of religion	
Very important	79
Fairly important	60
Not very important	30
Living Christian life (Self rating)	
Very high	85

Fairly high	71
Fairly low	53
Very low	36
Religious involvement	
Very high	100
Fairly high	100
Fairly low	—
Very low	—
Spiritual commitment	
Very high	87
Fairly high	79
Fairly low	61
Very low	26
Religious T.V.	
Within last 7 days	78
7 days to 30 days ago	70
Over 30 days/never	58
Religious radio	
Within last 7 days	77
7 days to 30 days ago	81
Over 30 days/never	61

Source: *Religion in America, 1982*

Giving to EDUCATION

	Amount (Billions)
1970	$3.24
1971	3.56
1972	3.66
1973	4.10
1974	4.14
1975	3.85
1976	4.39
1977	4.74
1978	5.55
1979	5.99
1980	6.78
1981	7.59
1982	8.59

The nation's educational institutions and organizations received an estimated $8.59 billion in charitable contributions during 1982, an increase of 13.1 percent from the revised total of $7.59 billion that was contributed a year earlier.

The American Association of Fund-Raising Counsel reported that as a portion of all charitable contributions in the United States, giving to education equalled 14.2 percent, slightly higher than in 1981.

An analysis of donor categories indicated that educational institutions were receiving a greater share of foundation giving and of corporate giving than they had in the past.

But why this was happening—or whether it indicated the beginning of a trend—was still a question. Most attribute the shift in both corporate and foundation giving to the awareness of reduced federal funds for education and to the decline in enrollment noted among the educational institutions, factors that when combined

present problems for the education community.

Giving in 1982 was boosted by two large bequests—one for $77 million and another from the same donor for $38 million. Donated by Edward Mallinckrodt, Jr., the gifts were originally given as stock in a chemical and personal care products company. But when the firm was purchased by Avon Products Company, the stock was converted to cash and Harvard University received $77 million, while Washington University received $38 million.

And a single corporate gift of $30 million helped to push the total given to education last year to a new record. That donation—or rather, historic film valued at $30 million—was given to the University of California at Los Angeles by the Hearst Corporation.

The overall increase of 13.1 percent in giving to education was less than the 14.9 percent rise reported by the Council for Financial Aid to Education, which each year measures philanthropy to more than 1,000 of the nation's colleges and universities.

The most recent CFAE data show that voluntary support for colleges and universities rose to $4.86 billion, with several categories of donors setting new records. A year earlier, the CFAE reported that giving to higher education reached $4.23 billion.

An analysis of donor categories in the CFAE study shows that there were increases in support from individuals, corporations and foundations. Religious organizations also increased their support.

Giving from alumni, according to the CFAE preliminary figures, reached a total of $1,240 million, an increase of 18.2 percent. As a portion of all giving to colleges and universities, alumni accounted for 25.5 percent, and that is the highest ever recorded. But a good portion of it—$115 million—was the two gifts that went to Harvard and Washington from the estate of William Mallinckrodt. Without the Mallinckrodt gifts, alumni giving would still have reached $1,125 million, well above the total a year before when alumni giving broke the $1 billion mark for the first time.

Nonalumni giving also set a new record, although as a portion of total giving to colleges and universities it was down by a small percentage. Nonalumni giving reached $1,097 million in the most recent study and as a portion of total giving to higher education it declined to 22.6 percent from the 23.8 percent a year before.

The new total for nonalumni giving represented a gain of 8.9 percent from that given a year earlier.

In its most recent analysis, the CFAE reported that religious organizations reversed a downward trend in giving to colleges and universities and gifts from that category totaled $175 million, a gain of 25 percent from the $140 million contributed a year before.

In two earlier years, religious contributions to higher education had declined, primarily as a result of pressures faced by the religious organizations in other areas. The turnaround meant that religious organizations contributed 3.6 percent of all the gifts received by the nation's colleges and universities, but that was still far short of the more than 5 percent they gave between 1976 and 1978.

Donations from the "other" category rose in dollars last year and reached a record $369 million. The increase was 10.4 percent. Contributions from that category equalled 7.9 percent of the total given to colleges and univer-

sities, and that was a low point. Five years ago, contributions from "other" represented 9.2 percent, but the share has been steadily declining.

There were no declines—but rather increases—noted in an analysis of corporate giving to education. The CFAE said that corporate contributions reached a staggering $976 million, an increase of a surprising 25.4 percent from the level they held a year before.

Coming during a year of declines in corporate profits, the new corporate giving figures strengthen the belief that corporations are continuing to give the educational community highest priority in their giving programs.

Since 1975, corporations have increased their contributions to the field of education by 157 percent—from $379 million to their current $976 million annually.

The joint CFAE-Conference Board study conducted each year shows that corporations give educational institutions and organizations about 37 percent of every dollar contributed to nonprofits in the United States.

Historically, between 70 and 75 percent of total corporate gifts to the education community go to higher education and this had traditionally accounted for between 14 and 16 percent of all the giving to these institutions. But since the mid-1970s, this portion has grown until today it accounts for 20.1 percent of all giving to colleges and universities.

But according to a report from the CFAE, contributions have not increased as fast as institutional expenditures. Between 1966-67 and 1971-72, when enrollment was climbing rapidly and many new institutions were established, institutional expenses rose at an annual rate of 10.1 percent. During the next five years—when enrollment growth slowed—institutional expenses rose by about 9.7 percent a year—slightly lower than in the peak enrollment growth period.

In 1976-77 and again in 1981-82 expenses again accelerated, fueled partly by inflation. Over the 15-year period of 1966-1982, institutional budgets grew at an annual rate of 10.2 percent.

Neither total contributions nor the corporate portion of the gifts kept up with the growth in disbursements, the CFAE said. The lag was especially obvious between 1966-1967 and 1971-72. Total giving rose an average of 6.4 percent, while corporate giving grew at only 2.4 percent a year. In the second five-year period, total giving rose by an annual rate of 5.7 percent a year, but corporate gifts increased by 10.2 percent annually and exceeded the growth in the institution's expenses.

Between 1976-77 and 1981-82, both total giving and corporate philanthropy surpassed the growth rate of institutional expenditures, expanding an average annual rate of 12.9 percent and 14.6 percent, respectively. Private giving had thus assumed a larger role in institutional budgets.

The CFAE said that in part, recent growth in both voluntary support and corporate giving reflects the increasing number of colleges and universities that are organizing development activities and seeking gifts in a more professional way.

Some credit also goes to matching gift programs. In 1962-63, about 85 percent of the institutions participating in CFAE's Voluntary Support Survey reported they had received corporate gifts. By 1981, 98.3 percent of the institutions said they received corporate gifts.

Giving to Higher Education

Alumni

1977-78	23.5%
1978-79	24.3%
1979-80	23.9%
1980-81	24.8%
1981-82	25.5%

Non-Alumni

1977-78	25.2%
1978-79	22.8%
1979-80	22.3%
1980-81	23.8%
1981-82	22.6%

Foundations

1977-78	20.5%
1978-79	21.7%
1979-80	23.8%
1980-81	21.8%
1981-82	20.6%

Business

1977-78	16.7%
1978-79	17.2%
1979-80	18.3%
1980-81	18.4%
1981-82	20.1%

Religion

1977-78	5.2%
1978-79	5.0%
1979-80	4.1%
1980-81	3.3%
1981-82	3.6%

Other

1977-78	8.9%
1978-79	9.0%
1979-80	7.6%
1980-81	7.9%
1981-82	7.0%

Source: *Council for Financial Aid to Education*

Estimated Voluntary Support, by Source and Purpose (millions)

				% Change, 1981-82		
	1976-77	1980-81	1981-82	v. 1980-81	v. 1976-77	v. 1976-77 adj. for HEPI
TOTAL VOLUNTARY SUPPORT	$2,670	$4,230	$4,860	+14.9	+ 82.0	+18.4
Sources						
Alumni	$ 638	$1,049	$1,240*	+18.2	+ 94.4	+26.6
Nonalumni Individuals	646	1,007	1,097	+ 8.9	+ 69.8	+10.5
Foundations	558	922	1,003	+ 8.8	+ 79.7	+16.9
Business Corporations	446	778	976**	+25.4	+118.8	+42.4
Religious Denominations	136	140	175	+25.0	+ 28.7	−16.7
Other	246	334	369	+10.4	+ 50.0	− 2.3
Purposes						
Unrestricted	$ 865	$1,261	$1,348	+ 6.9	+ 55.8	+ 1.5
Physical Plant	430	681	747	+ 9.7	+ 73.7	+12.7
Research	398	626	676	+ 8.0	+ 69.8	+10.4
Student Aid	342	537	658	+22.5	+ 92.4	+25.4
Faculty Compensation	166	279	284	+ 1.8	+ 71.1	+11.4
Other	469	846	1,147†	+35.6	+144.6	+59.3
Current Operations	$1,620	2,590	$2,870**	+10.8	+ 77.2	+15.3
Capital Purposes	1,050	1,640	1,990*	+21.3	+ 89.5	+23.4
Price Indices (1967 = 100)						
Consumer (CPI)	176.0	259.6	280.8	+ 8.2	+ 59.5	
Higher Education (HEPI)	188.7	263.9	290.1	+ 9.9	+ 53.7	

*Includes bequests from Edward Mallinckrodt, Jr., of $77 million to Harvard University and $38 million to Washington University for "other" capital purposes.
**Includes newsreel film library valued at $30.4 million from Hearst Corporation to University of California at Los Angeles for "other" purposes.
†Includes $115 million in bequests and $30.4 million gift-in-kind.

Source: *Council for Financial Aid to Education*

There was some note made of corporations that were giving gifts other than cash in the latest CFAE study, and that presents some problem with counting the total giving.

A number of corporations have been giving gifts from inventory, and the Economic Recovery Tax Act of 1981 encouraged this type of philanthropy when the gifts are made to colleges and universities for research purposes. The problems come in when counting the value of the gifts. A donor may deduct the manufacturing cost of the gift, plus 50 percent of the difference between that cost and the retail value, so long as the total deduction is no more than twice the manufacturing cost.

For tax reasons, many of the corporations may choose to use that formula, but the colleges and universities may attach a lower value.

The CFAE reported that foundations increased their giving to colleges and universities in the most recent study by 8.8 percent, and that brought the total given by foundations to $1,003 million from the $922 million the year before.

A year ago, foundation giving showed an increase of 2.1 percent, but that was a result of being compared with a gift of $105 million to Emory University in 1980. Without that gift, foundation giving would have increased by 15 percent in 1981.

An analysis of data from the Foun-

dation Center's Grants Index, covering calendar year 1982, shows that educational institutions received $634.5 million in grants of $5,000 and more. That constituted 42.5 percent of the value of all grants reported in the index during the year and 30.6 percent of the number of grants made.

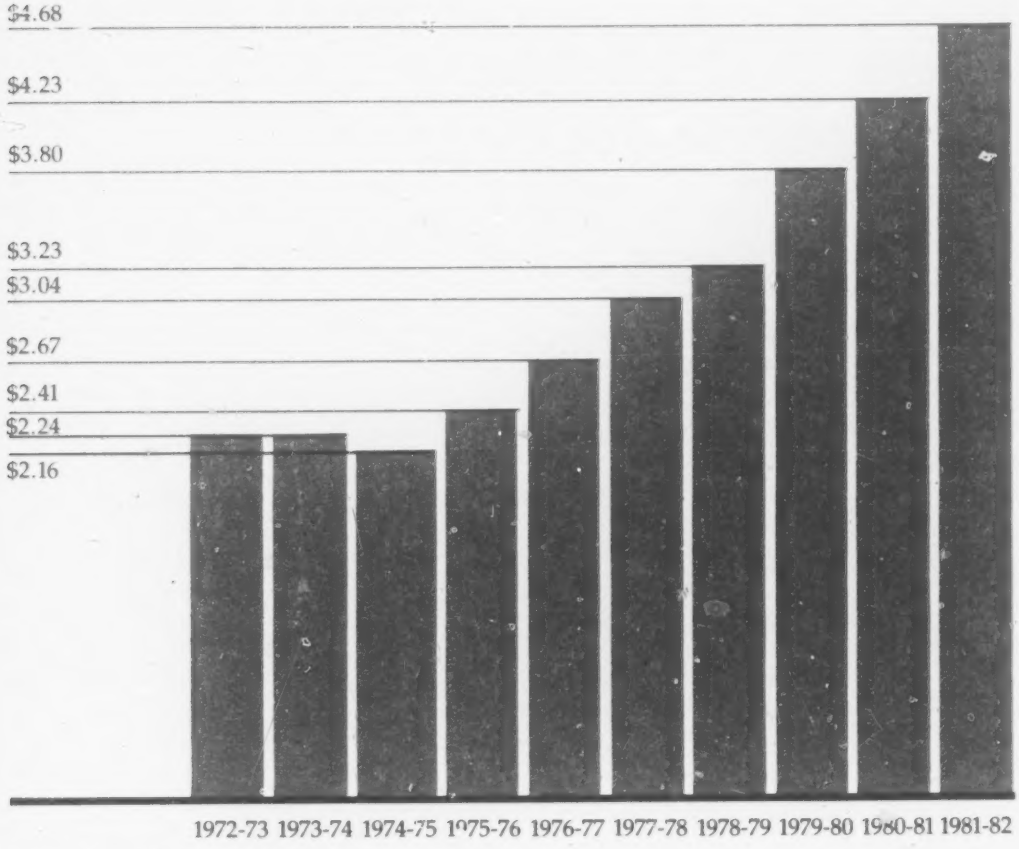
The Center reported that the bulk of that giving went to private colleges and universities. They received $345.3 million or 23.1 percent of the total value of grants made; public colleges and universities got $127.1 million, or 8.5 percent of the value; graduate schools, $84.7 million, or 5.7 percent; junior and community colleges, $4.3 million, or 0.3 percent; and schools $72.9 million, or 4.9 percent.

Independent Schools

The National Association for Independent Schools reported that 627 of its member schools raised a total of $276.2 million during the most recent year for which it has available figures and breakdowns. A year before, NAIS said that 581 of its schools had raised $202.8 million.

Of the $276.2 million total, capital giving accounted for $171.6 million, or $50 million higher than the $121.9

Estimated Total Voluntary Support
(in billions)



Source: *Council for Financial Aid to Education*

million a year before.

NAIS said that the average gift to annual campaigns reached $175, and that annual giving accounted for $104.6 million of the total raised.

Alumni giving represented 27.2 percent of all the annual giving received by the schools, about the same percentage as a year earlier.

Gifts from parents climbed in the most recent study to 29.9 percent of the annual giving total, a significant increase from the 21.3 percent they represented a year before. Grandparents gave 3.0 percent of the total, and that was also up from the 1.1 percent the previous year, while gifts from friends and others accounted for 12.3 percent. That category was down sharply, from the 22.3 percent they had given a year before.

The Association reported that foundation giving accounted for 10.6 percent of all the money raised in annual programs by the schools, and that corporate gifts equalled 4.8 percent of the annual total, with 2.9 percent in matching gifts and 1.9 percent in outright grants to the schools.

Both bequest and deferred giving was up, the NAIS said, with bequests reaching $19.7 million and deferred giving $7.4 million.

In an analysis of capital gift supported by categories, foundations accounted for the greatest share—28.3 percent. Alumni gave 27.5 percent of the total, while parents of present students contributed 14.0 percent. Corporate matching and direct gifts combined accounted for 3.7 percent, while friends gave 18.0 percent of the total raised through capital campaigns.

The remainder was donated by parents of alumni, grandparents, and through special events.

The National Institute of Independent Colleges and Universities reported that at the beginning of the 1982 school year, one-third of the nation's independent institutions of higher education suffered a loss of more than 10 percent in entering freshman enrollment.

The full-time freshman decline among all colleges was 3.77 percent.

Survey results from the NIICU show that the total number of students—full-time and part-time—declined only marginally, less than one percent in the independent schools. But substantial losses in freshman classes, together with disparities according to region and type of institution, suggest hard times for many of the colleges and the students who want to attend them.

The loss of about 16,000 freshmen in one year was translated into a loss of about a quarter of a billion dollars in tuition revenue over the next four years by the NIICU.

Losses were heaviest in the Mid-West and Mid-Atlantic states, where the number of freshmen declined by 5.6 and 5.9 percent respectively. Among the different kinds of higher education institutions, the private sector's comprehensive colleges and universities and less selective liberal arts schools suffered the deepest losses, exceeding 5 percent nationally.

Offsetting some of the losses was an increase in the number of part-time students.

In the NIICU data, 64 percent of the colleges reported declines in freshman enrollment. Half experienced losses of 5 percent and more; and 33 percent lost 10 percent or more. At the same time, gains in freshman enrollment of 10 percent and more were reported by 17 percent of the independent colleges.

In all regions, undergraduate full-time equivalent enrollment declined, while part-time enrollment increased. These trends, NIICU noted, confirm the belief that some students are reducing their course loads so they can afford tuition at a college of their choice.

The association blamed the federal cuts and the threats of additional cuts for the declines in student enrollments. It said that the cuts are forcing new students to abandon plans to attend independent colleges, to postpone their higher education or more often, to opt for less expensive, government run institutions.

Church-Related Schools

There were 10,089 parochial schools in the United States last year, a decline of 96 from 1981, according to data from P.J. Kenedy & Sons, publishers of the Official Catholic Directory.

The decline in the number of schools is a continuing trend, and reflects the drop in the number of nuns, brothers and priests available for teaching, the cost to parents of sending children to parochial schools and the declining birthrate among Catholics.

Included in the total are 303 seminaries, a drop of 25 from a year before; 237 colleges and universities, one more than in 1981; 882 diocesan and parish high schools, also one more than the year before; 588 private high schools, down 35 from 1981; 7, 761 parish elementary schools, a loss of 41 from 1981 and 318 private elementary schools, three more than last year.

Full-time teaching staffs of all educational institutions under Catholic auspices have increased by 2,254, to a total of 173,230. There were declines in 1982 in the number of religious teachers but a gain of 5,596 lay teachers.

When first recorded in the mid 1940s, lay teachers numbered 7,633, or 8.3 percent of all the teachers in parochial schools. The number of lay teachers gradually increased over the years and currently they total 129,014 and represent 74.5 percent of all the teachers in the parochial schools. During 1982 there were 68,375 fewer sisters teaching than the 104,441 recorded at their peak in 1964.

The data from P.J. Kenedy & Sons showed a decline in the number of enrollments at Catholic colleges, even though there was one more college in 1982 than in 1981. Current enrollment stood at 533,086—down 3,592 from 1981.

But the number of pupils attending elementary and high schools increased in 1982 by 32,744. Just how many of those students are Catholic, however, is another question.

A landmark four-year study concluded in late 1982, found that Protestant pupils make up one-third of the total student population in Catholic inner-city elementary schools.

In the first detailed examination of the schools, the Catholic League for Religious and Civil Rights, based in Minneapolis, studied representative schools in eight cities—New York, Chicago, Los Angeles, New Orleans, Milwaukee, Detroit and Washington, D.C.

Blacks predominated in Washington, New Orleans, Chicago and Milwaukee, accounting for 85 percent of the pupils; Hispanics made up the majority in New York and Los Angeles.

The study found that more than half of the black students were Protestant and concluded that the reason non-Catholic students attend Catholic schools is that parents make the tuition sacrifice more for educational reasons than religious ones.

Most inner-city parents chose private schools not because of a bias against public schools but because of positive attitudes toward the education offered in the schools of their choice, the report said.

The Overview

The federal budget reductions that have affected the colleges, universities and other schools, have also affected the output of the federal government, at least as far as available data are concerned.

Traditionally, those in the private sector have been able to utilize data collected by the various government agencies to give an overview of a particular sector. But with the reductions, much of this traditional data has been eliminated or pushed to the back burner by government agencies which have been losing people and as a result unable to do what they accomplished in the past.

Data from the National Center for Education Statistics is an example of this. The Center reported that its 1982 statistics would not become available until the summer of 1983, at the earliest. That is about four months later than the time it was normally distributed.

Earlier data, however, show that 61.4 million Americans are involved with education in the United States, and of that total, 57.8 million are students enrolled in schools and colleges.

There are about 3.6 million teachers and supervisory personnel.

Another way to put it would be to say that education is the primary activity of one out of every four Americans.

Data from the National Center for Education Statistics show that 12,020,000 students were enrolled in colleges and universities in 1981-82, an increase of roughly 2 percent from the previous year.

Enrollment in public and private schools at the secondary level—grades 9 through 12—is estimated by the Center to be 14.3 million. That represented a decline of about 3 percent from the 14.8 million enrolled the year before. Virtually all of the decrease is believed to have occurred in public schools. Enrollment in private schools is estimated at 1.4 million, the same for the two year period.

At the elementary school level—kindergarten through grade 8—enrollment declined by more than one percent from 31.5 million to 31.1 million. Private school enrollment declined slightly to 3.6 million while public schools experienced a decrease estimated at 300,000 pupils.

Enrollment in the future will be significantly influenced by the birth rate. Data from the National Center for Health Statistics, an arm of the U. S. Public Health Service, show that the number of births in the United States reached an all time high of 4.3 million in 1961. They then declined for more than a decade and between 1973 and 1976 the annual number of births was between 3.1 and 3.2 million but an upward trend was noted in 1977. As a result, there have been annual increases that have raised the number of children born to 3.3 million in 1977 to more than 3.6 million in 1982.

The latest projections of the National Center for Education Statistics indicate there will be small annual reductions in elementary school enrollment for the next two years. Those decreases are directly attributable to the expected decline during this period in the number of children aged 5 to 13. Enrollment in the elementary grades should begin to rise again in

the mid-1980's as the children born in the recent past reach school age. The small annual decreases in high school enrollment which began in 1977 are expected to continue throughout most of the 1980's.

College enrollment appears to be nearing its peak at this point. College age population—18 to 24 years old—is expected to decline in late 1982 and 1983, and emerging trends in college attendance rate will determine what happens to higher education enrollment during the rest of the decade. In recent years, the increased attendance of women, older students (those 25 years old and over), and part-time students has played a major role in maintaining college enrollment at a high level.

More than 2.4 million persons were employed as classroom teachers in public and private elementary and secondary schools in 1982. This was slightly less than the number of persons teaching a year earlier. Only minimal changes occurred at the elementary and secondary levels with the number of public school teachers estimated at 2,165,000. Approximately 285,000 teachers were in private schools.

Overall, the trend in recent years has been for the number of public school teachers to remain relatively stable despite a decline in enrollment. The result has been a continuing improvement in the pupil-teacher ratio. Ten years ago there were 22.3 pupils for each teacher, while beginning in 1980 there were only 18.8 pupils for each teacher

The number of instructional staff members in colleges and universities has continued to grow, but at a slow rate in the middle and late 1960's. The full-time and part-time teaching staff, including graduate assistants, is estimated to number 860,000, an increase of 2 percent from 1981. During the past decade, while college enrollment was growing by about 38 percent, the number of instructional staff members increased by an estimated 46 percent.

In 1982, a total of 2,950,000 pupils graduated from high school, and that was down about 3 percent from the number who graduated the year before. The large number of graduates in recent years reflects the high birth rate of the late 1950's and early 1960's as well as the tendency of most young Americans to remain in school at least until high school graduation. About 3/4ths of the young people today finish high school, and about 45 percent—or about 60 percent of the high school graduates—enter a degree credit program in a college or university. If present trends continue, about 23 percent of persons who are in their late teens today can be expected to earn a bachelor's degree; 7 percent a master's degree; and nearly one percent, a doctorate.

Expenditures

Expenditures for public and private education from kindergarten through graduate school reached $197 billion dollars in 1982, with elementary and secondary schools reaching $127 billion, while institutions of higher education spent $73 billion.

Public schools and colleges spent $161 billion of the total compared with $39 billion for private institutions.

Nationally, the current expenditure per pupil in average daily attendance in public elementary and secondary schools is nearly three times as large as it was ten years earlier. In 1969 the cost was $816 dollars and that figure rose to $2,275 in 1980. In 1982 the current expenditure per pupil was esti-

mated to be $2,700 dollars.

Large Gifts to Education—1982

Donor/Amount/Recipient

W. Averell Harriman & Family—
$11 million to *Columbia University*

Louise Lindsey Merrick—
$10 million to *University of Texas at Tyler*

John G. & Marie Stella Kenedy Memorial Foundation—
$7.5 million to *St. Mary's University of San Antonio*

Laurence Tisch & Preston Robert Tisch—
$7.5 million to *New York University*

Armand Hammer—
$6 million to *Armand Hammer United World College of the American West at Montezuma, NM*

James C. Donnell II—
$5.6 million to *Princeton University*

Thomas & Dorothy Leavey Foundation—
$5 million to *University of Santa Clara*

Clarita F. Crosby—
$5 million to *University of the South*

John M. Harbert III—
$5 million to *Auburn University*

Anonymous—
$5 million to *University of Miami*

Harold F. Johnson—
$5 million to *Hampshire College*

Mrs. Marajen Steveck Chinigo—
$5 million to *University of Illinois*

Laura Lee—
$5 million to *College of William & Mary*

Olin Foundation—
$4.7 million to *Rollins College*

Anonymous—
$4.1 million to *University of Virginia*

W. K. Kellogg Foundation—
$4 million to *University of Michigan*

Knight Foundation—
$4 million to *Stanford University*

Pew Memorial Trust—
$4 million to *University of Pennsylvania*

Forbes Foundation—
$4 million to *Princeton University*

Max Stern—
$3.75 million to *Yeshiva University*

Purvis F. Tabor—
$3.5 million to *Millikin University*

Anonymous—
$3 million to *University of Puget Sound*

Georgia Robertson Burns—
$3 million to *Missouri Valley College*

Lawrence A. Wien—
$3 million to *Columbia University*

Ruth Lilly—
$3 million to *DePauw University*

Helene R. Foellinger—
$3 million to *University of Illinois at Urbana/Champaign*

Edward W. Carter—
$3 million (endowments) to *University of California*

Crystal Trust—
$3.3 million to *Wilmington College*

Anonymous—
$3 million to *Indiana Central University*

Mina S. Schwabacher—
$2.5 million to *Whitman College*

J. N. Pew, Jr. Charitable Trust—
$2.5 million to *Cornell University*

Mrs. Lester Schine Crown & Family—
$2.5 million to *Syracuse University*

Anne Baldwin Horne Little—
$2.55 million to *Belmont Abbey College*

Conrad N. Hilton Foundation—
$2.5 million to *Loyola-Marymount University*

W. K. Kellogg Foundation—
$2.3 million to *California State University*

A. Alfred Taubman—
$2 million to *Brown University*

Alphonse A. Arnold—
$2 million to *Gonzaga University*

Anonymous—
$2 million to *University of Michigan (Flint)*

Maurine Church Coburn Charitable Trust—
$2.2 million to *York School*

Sisters of St. Frances—
$2.3 million to *College of St. Teresa*

Mrs. Helene C. Ponton deArce—
$2 million to *University of Toledo*

A. Alfred Taubman—
$2 million to *University of Michigan*

J. V. M. Stearns—
$2.3 million to *Stanford University*

Stranahan Foundation—
$2 million to *University of Toledo*

Henry Schatter—
$2 million to *Albany Medical College*

W. K. Kellogg Foundation—
$1.9 million to *University of Pennsylvania*

Litton Industries—
$1.75 million to *University of Southern California*

Scripps Howard Foundation—
$1.5 million to *Ohio University*

ARA Services, Inc.—
$1.5 million to *University of Pennsylvania*

Pascal Brooke Bland—
$1.5 million to *Thomas Jefferson University*

Madeline Morcy—
$1.5 million to *University of Virginia*

Allegheny International Corporation—
$1.5 million to *Duquesne University*

Jere Abbott—
$1.6 million (works of art) to *Colby College*

John A. & Nancy Mulheren—
$1.5 million to *Roanoke College*

Semiconductor Research Corporation—
$1.75 million to *University of California at Berkeley*

Semiconductor Research Corporation—
$1.75 million to *Carnegie-Mellon University*

W.M. Keck Foundation—
$1.5 million to *University of Southern California*

Ruth Lilly—
$1.3 million to *Wabash College*

Pew Memorial Trust—
$3 million (over 2 years) to *Thomas Jefferson University*

Duke Endowment—
$1.7 million to *Duke University*

Willie & Maggie Day—
$1.25 million to *Louisiana College*

Maurine Church Coburn Charitable Trust—
$1.3 million to *All Saints School*

Richard A. Milbauer—
$1.5 million (property) to *St. Leo College*

Richard A. Milbauer—
$1.5 million (property) to *University of Florida*

Kresge Foundation—
$1.5 million to *United Negro College Fund*

Three M Company—
$1.2 million to *University of Minnesota*

Minnesota Mining & Manufacturing Foundation—
$1.2 million to *University of Minnesota*

Arthur B. Modine—
$1.2 million to *University of Michigan/College of Engineering*

Herbert H. & Grace A. Dow Foundation—
$1.15 million to *University of Michigan*

Ella C. McFadden Charitable Trust Foundation—
$1.2 million to *Texas A&M University*

Gregoire Denis—
$1.2 million to *St. Norbert College*

Corbett Foundation—
$1 million to *University of Cincinnati*

Giving to HEALTH AND HOSPITALS

	Amount (Billions)
1970	$3.40
1971	3.65
1972	3.77
1973	4.15
1974	4.29
1975	4.32
1976	4.83
1977	4.90
1978	5.48
1979	6.03
1980	6.59
1981	7.46
1982	8.41

Americans contributed $8.41 billion to hospitals, health agencies and other organizations concerned with health care in 1982, a new record.

The American Association of Fund-Raising Counsel said the estimated total was 12.7 percent higher than the revised $7.46 billion that was given to the same category in 1981. As a portion of all philanthropy in the United States, giving to health-related organizations, institutions and agencies equalled 13.9 percent, unchanged from 1981.

The 12.7 percent rise in giving to health during 1982 was significantly higher than the inflation rate as measured by the government's Bureau of Labor Statistics and it meant that giving to the health category grew in real terms by 8.8 percent. That was nearly double the real growth in giving to health a year before.

A sizable portion of the increase in giving to health causes was attributed

to loss of government funding by those organizations and agencies that suffered from the billions in cutbacks. As a result, there is evidence to support the contention that they increased their efforts to seek private support and were somewhat successful.

At the same time, the American Association of Fund-Raising Counsel said data on foundation giving and on corporate giving indicate that there is more money going to health causes from these two sources of support. The problem, however, is that the share of the total given to health is smaller.

An examination of foundation giving, as reported to AAFRC by the Foundation Center, shows that the health category received $312.1 million in grants of $5,000 or more from some 444 major foundations.

That was $29.6 million, or 10.5 percent higher than in 1981, but the total value of the grants equalled 20.8 percent of all the gifts recorded. A year earlier, the total value of the foundation grants given to the health category was 25.1 percent of all the gifts recorded in the $5,000 and over category.

A breakdown of the health category into subgroups indicate a decline in the value of grants made for medical research. The statistics show that in 1982 a total of $49.4 million was given to this subgroup while a year before, $53.3 million went to the same category. Grants to medical research constituted 3.3 of the total value in 1982, down from the 4.2 percent in 1981.

Grants made to the general category also showed a drop in both the value of grants made and the portion of that value as a percent of the total given.

The Foundation Center data disclosed that in 1982 there was a total of $6.6 million given to this group, and that represented a decline of 57 percent from the $15.4 million donated a year before. As a portion of all gifts, the general health category received 0.4 percent in 1982 while a year earlier it received 1.2 percent.

Giving by foundations to all other areas in the health category was up in 1982, both in the value of grants made and as a percent of total value of all gifts made during the year.

The subcategory of medical and health education received $76.7 million in 1982, or 13.6 percent more than the $67.5 million given the year before.

There was a 23.5 percent rise in giving to medical care and treatment, going from $118.6 million in 1981 to $146.5 million during 1982.

And the mental health segment of the category received a total of $16.5 million, or 1.1 percent of all grants in 1982, compared with $14.3 million (1.1 percent) in 1981. The increase was 15.4 percent.

Foundation grants to the public health subgroup amounted to $13.5 million in 1981, and increased during 1982 to $16.3 million, a gain of 20.7 percent.

Grants of $5,000 and more to the total health category, recorded by the Center, totaled 4,584 in 1982, compared with 3,746 the year before. As a percentage of all grants in the Index, health accounted for 17.0 percent during 1982 and 16.7 percent in 1981.

The AAFRC said that a survey it had conducted among more than 300 corporations—ranging in size from large to medium—showed a total of 36.3 percent of all corporate giving went to health, hospitals, and social service agencies. This figure is somewhat distorted since the social service giving portion of the total was not bro-

National Health Agencies

Agency	1982 Total Contributions	1982 Contributions	1982 Bequests	1981 Total Contributions
American Cancer Society, Inc.	$182,996,700	$135,197,106	$47,799,594	$170,408,203
American Heart Association	108,917,877	82,354,528	26,563,289	104,618,207
March of Dimes Birth Defects Foundation	75,963,943	74,063,361	1,900,582	70,025,298
Muscular Dystrophy Association, Inc.	74,600,000*	72,300,000*	2,300,000*	74,600,000*†
National Easter Seal Society	68,000,000	60,100,000	7,900,000	65,443,730†
American Lung Association	66,500,000*	63,500,000*	3,000,000*	60,605,852†
Planned Parenthood Federation of America, Inc.	43,000,000*	42,200,000*	800,000*	41,017,922†
National Multiple Sclerosis Society	30,788,289	30,610,626	177,663	30,400,000*
United Cerebral Palsy Association, Inc.	33,387,641*	32,083,108*	1,304,533*	30,779,780†
National Association for Retarded Citizens	25,296,884*	25,052,884*	239,000*	24,092,271†
The Arthritis Foundation	25,200,000	18,300,000	6,900,000	24,138,445†
Mental Health Association	20,500,000*	800,000*	19,700,000*	18,797,391†
American Diabetes Association, Inc.	20,297,881	18,899,897	1,397,984	17,220,749
Cystic Fibrosis Foundation	17,124,126	15,799,126	1,325,000	16,171,000
Leukemia Society of America, Inc.	15,697,204	14,829,556	867,648	14,254,842
National Society to Prevent Blindness	6,468,166	4,601,882	1,866,284	6,344,782
Juvenile Diabetes Foundation	5,238,000	5,228,000*	10,000*	4,392,000†
Epilepsy Foundation of America	4,281,292*	4,290,326*	251,966*	5,386,499†
Recording for the Blind, Inc.	3,884,026	3,445,299	438,727	3,356,543
American Foundation for the Blind, Inc.	3,826,370	1,149,482	2,676,888	2,489,272
Damon Runyon-Walter Winchell Cancer Fund	2,386,502	1,354,534	1,031,968	1,555,107
National Foundation for Ileitis & Colitis, Inc.	1,731,411	1,730,361	1,050	1,317,594
National Council on Alcoholism	760,630	601,329	159,301	1,527,981†
National Kidney Foundation	654,684	612,853	41,831	449,083†
The National Hemophilia Foundation	289,592	226,940	62,652	294,264
Totals	**$837,791,218**	**$709,331,198**	**$128,715,960**	**$789,686,815**

**Estimated*
†Revised

ken out.

The same corporations, when asked what they proposed to do in 1983, indicated a boost in giving to the health and social services category. Many said that the gifts were earmarked for organizations in that area because more people were depending upon them for services. Presumably, this referred to services that were once perceived to have been delivered by organizations that had an abundance of government funding.

The firms said that in 1983 they planned to devote an average of 38.5 percent of all their philanthropy to health and social services. Just how much of that increase—or of the total—will actually go to health agencies, hospitals and social service agencies, remains a question.

But many of the companies lump health agency giving and that to local hospitals in with social services, so there may be a difference without a distinction.

An examination of corporate giving through a joint survey conducted by the Conference Board and the Council for Financial Aid to Education showed a gain in giving by 789 companies to the health category. That study, like the one conducted by AAFRC, put health and social services into one category.

The corporations said they gave a total of $393.4 million to health and social services in 1981, the latest year for which data from the survey are available.

The total represented an overall gain of 16.4 percent, and as a portion of all corporate giving from the companies, it represented 33.6 percent.

That was down somewhat from the 34.0 percent a year earlier, and it continued a decline as a portion of all corporate giving from the 35.0 percent noted in 1979.

While the total dollars given to health by corporations have increased each year, health had been the largest recipient of corporate donations for many years until it was surpassed by education in 1978. Since then, education has been the primary beneficiary of corporate philanthropy and health has been second.

A survey conducted among major national health agencies by the American Association of Fund-Raising Counsel revealed that giving to those organizations increased in 1982.

The agencies reported they received a total of $837.8 million in contributions last year, compared with $789.7 million in 1981. The gain was 6 percent, smaller than the overall increase in total giving to health and hospitals.

The agencies said that during 1982 they received a total of $128.8 million in bequests, and that was a jump of 18.7 percent from the $108.4 million received the year before.

A significant chunk of the increase in bequest giving was reported by the Mental Health Association which said it received an estimated $19.7 million in 1982, compared with $6.6 million the year before.

The American Cancer Society continued its tradition as the undisputed leader in contributions among the health agencies during 1982 with total contributions reaching a record $183 million, a gain of 7.3 percent from the $170.4 million reported a year before.

Bequest giving to ACS also gained last year and reached $47.8 million, or 4.1 percent above the $45.8 million in 1981.

The overall 7.3 percent gain reported by the American Cancer Society was, however, smaller than the 10.2 percent rise in 1981 from 1980.

An increase of a little more than 4 percent was reported by the American Heart Association, which said that in 1982 it raised a total of $108.9 million, compared with $104.6 million the year before.

The American Heart Association said it had a decline in bequest giving in 1982 from $28.8 million during 1981 to $26.6 million. In taking only contributions, without bequests, the AHA registered a gain of 8.7 percent, since the drop in bequests from 1981 to 1982 caused the overall figure for all contributions to fall off in rate of growth.

Nearly all of the national health agencies in the AAFRC study reported increases in contributions received during 1982 from the year before.

Data from the National Health Council on its most recent compilation of audited financial information from its members show that contributions increased to $539 million, a gain of 9.3 percent. A year earlier, the member agencies had received a total of $493 million in contributions.

The 9.3 percent rise in contributions was a little higher than that recorded in the previous year comparison when it was 9.1 percent, the Health Council data showed.

On a per person basis, expenses for

Aggregate and *per Capita* National Health Expenditures by Source of Funds

	1981	*1980*	*1979*	*1978*	*1977*	*1976*
National Health Expenditures (billions)	$286.6	$249.0	$215.0	$189.3	$169.2	$149.7
As a Percentage of the GNP	9.8	9.5	8.9	8.8	8.8	8.7
Sources of Funds:						
Private Expenditures	164.1	143.6	124.4	109.8	99.1	86.7
Public Expenditures	122.5	105.4	90.6	79.5	70.1	62.9
Federal Expenditures	83.9	71.1	61.0	53.9	47.4	42.6
State/Local Expenditures	38.6	34.3	29.5	25.7	22.7	20.4
Per Capita Expenditures[1]	1225	1075	938	836	755	674
Sources of Funds:						
Private Expenditures	701	620	543	485	442	391
Public Expenditures	524	455	395	351	313	284
Federal Expenditures	359	307	266	238	211	192
State/Local Expenditures	165	148	129	113	101	92
Percentage Distribution of Funds	100.0	100.0	100.0	100.0	100.0	100.0
Private Funds	57.3	57.7	57.9	58.0	58.6	57.9
Public Funds	42.7	42.3	42.1	42.0	41.4	42.1
Federal Funds	29.2	28.5	28.4	28.4	28.0	28.5
State/Local Funds	13.5	13.8	13.7	13.6	13.4	13.6
Addenda:						
Gross National Product (billions)	2925.5	2626.1	2413.9	2156.1	1918.0	1718.0
Population (millions)	234.0	231.7	229.1	226.6	224.2	222.0
Annualized Percentage Changes						
National Health Expenditures	15.1	15.8	13.5	11.9	13.1	12.8
Private Expenditures	14.3	15.4	13.3	10.7	14.3	13.3
Public Expenditures	16.2	16.4	13.9	13.4	11.4	12.0
Federal Expenditures	18.0	16.5	13.3	13.6	11.4	14.8
State/Local Expenditures	12.5	16.2	15.0	13.1	11.5	6.6
Gross National Product	11.4	8.8	12.0	12.4	11.6	10.9
Population	1.0	1.1	1.1	1.1	1.0	1.0

Source: *Health Care Financing Review*

health care amounted to $1,225. Of that, $524, or 42.7 percent of the total, came from public funds.

The cost of health insurance, as measured by the Consumer Price Index, rose more than any other medical service or commodity in 1982, and exceeded even the increase in hospital room rates.

The insurance costs jumped 15.9 percent, while room rates for hospitals averaged a 13.3 percent increase, data from the Bureau of Labor Statistics said.

Physicians increased their fees by an average of 7.5 percent, only two-thirds as much as in 1981, BLS reported.

But prescription drugs rose in cost by 12 percent during 1982, with prices for tranquilizers and sedatives showing the largest increase—14.5 percent. Tranquilizers and sedatives are the most widely prescribed drugs in the United States. Non-prescription medications rose by 8.9 percent last year, compared with an increase of 11.9 percent in 1981.

Inflation in the cost of dental services also slowed during 1982. Dentists' fees increased 5.9 percent last year, while in 1981 they rose by 10.2 percent and by 10.7 percent in 1980.

After a record increase in 1981, the rise of 13.3 percent in hospital room

rates prompted Bureau of Labor Statistics economists to say that rate-setting programs appeared to be effective in a number of states, including Maryland and New Jersey. Hospital room rates had increased by 17 percent in 1981, and that followed a number of years when the rises were above 12 percent annually.

Total revenue for the Council's health agency members climbed to $697.3 million, or 10.8 percent higher than the $629.2 million recorded a year earlier. Of the total revenue, public contributions constituted 77 percent while "other" revenue, including contract obligations, equalled 23 percent.

The Health Council said that program outlays for its member agencies totaled $493.4 million, and that represented 91 percent of contributions, 75 percent of total expenses and 71 percent of the agencies' total revenue. Program outlays increased by 9.8 percent from $449.4 million the year before.

Of the total outlays, patient service took the largest share, $209 million or 42 percent. Research accounted for $103 million or 21 percent of the total, while public education took $94 million or 19 percent of the total. Community services and professional education each accounted for 9 percent of total program outlays.

Health Care Expenditures

Americans spent a record $287 billion for health care in 1981, and that represented an increase of 15.2 percent from the $249 billion a year before. The total was equal to 9.8 percent of the nation's gross national product. A year before, spending for health care had equalled 9.4 percent of GNP.

Hospitals in the United States

There were a total of 6,933 hospitals in the United States last year, 32 less than a year earlier, according to data from the American Hospital Association.

The total included 17 more nonprofit voluntary hospitals, and 17 less community hospitals. The majority of the loss was accounted for by a decline in the number of federal hospitals.

The latest examination of hospital trends in the nation shows a continuation in the decline in the number of hospital beds. Overall, there was a drop of 3,000 last year, and that brought total beds to 1,362,000.

Since the number of patients rose

Registered Hospitals in the United States

Type and Number of Hospitals	1977	1978	1979	1980	1981
Federal	377	370	361	359	348
Nonfederal					
Psychiatric	541	526	527	534	549
Tuberculosis	19	15	12	11	11
Long-Term General and Special	189	170	165	157	146
Other*	5,973	5,934	5,923	5,904	5,879
Total	7,099	7,015	6,988	6,965	6,933

*Includes voluntary nonprofit, for-profit, and state and local government short-term general and special hospitals.

Source: *Hospital Statistics, 1981 Edition*

Change in General or Community Hospitals

	1977	1978	1979	1980	1981
Number of Hospitals*	5,881	5,851	5,842	5,830	5,813
Number of Beds (000)	969	975	984	988	1,003
Admissions (000)	34,273	34,506	35,099	36,143	36,438
Average Daily Census (000)	715	718	727	747	763
Outpatient Visits (000)	198,708	201,931	198,778	202,310	202,768
Average Length of Stay—Days	7.6	7.6	7.6	7.6	7.6
Occupancy Rates(%)	73.8	73.6	73.9	75.6	76.0
Total Expenses (million)	$51,647	$58,180	$66,004	$76,851	$90,572
Number of Personnel**	2,573,000	2,655,000	2,756,000	2,873,000	3,033,000
Payroll Expenditures (million)	$25,944	$28,939	$32,584	$37,379	$44,042
Expenses Per Inpatient Day	$173.98	$194.34	$217.34	$245.12	$284.33

*Excludes hospital units of institutions (prisons, college infirmaries, etc.)
**Adjusted for part-time personnel
Source: *Hospital Statistics, 1981 Edition*

Change in Voluntary Nonprofit Hospitals

	1977	1978	1979	1980	1981
Hospitals	3,371	3,360	3,350	3,339	3,356
Beds (000)	680	684	690	693	706
Admissions (000)	24,284	24,443	24,885	25,576	25,955
Average Daily Census (000)	519	521	528	542	555
Outpatient Visits (000)	139,045	142,617	140,525	142,864	143,953
Average Length of Stay—Days	7.8	7.8	7.7	7.7	7.8
Occupancy Rates (%)	76.3	76.1	76.5	78.2	78.5
Total Expenses (million)	$37,523	$42,262	$47,969	$55,815	$66,288
Number of Personnel	1,863,000	1,927,000	2,000,000	2,087,000	2,213,000
Payroll Expenditures (million)	$19,138	$21,337	$24,043	$27,652	$32,785
Expenses Per Patient Day	$174.64	$195.07	$217.93	$245.67	$285.61

Source: *Hospital Statistics, 1981 Edition*

slightly to a daily average of 1,061,000, the national hospital occupancy rate increased to 77.9 percent, from the 77.7 percent a year before.

Ten years ago, the occupancy rate was 82.9 percent, according to data from the American Hospital Association.

But in contrast to the decline in the number of beds during each of the years in the past decade and a half, the number of admissions has grown steadily. The AHA said that in its most recent compilation, there were 39.2 million Americans admitted to hospitals, and that was the highest on record for any year.

Increases in admissions were reported by both community hospitals and by voluntary hospitals. But the average length of stay for patients at the institutions remained about the same for the past four years.

Both categories of hospitals also reported they experienced an increase in the number of outpatients at their hospitals from the previous year. Outpatient visits have, however, increased annually for the past several years.

Hospital Expenditures

Hospitals in the United States reported expenditures totaling $107.1

billion in the AHA survey covering 1981, the latest year for which expenditure figures are available. That represented an increase of 16.5 percent from the $91.9 billion a year earlier. In that same year, inflation ran at an annual rate of 8.9 percent, so the rise in hospital expenses were nearly double the increase in the overall cost of living.

Community hospitals, which most concern those within the philanthropic community, had expenditures of $90.6 billion, in the most recent study, and that represented an increase of 17.9 percent from the $76.9 billion reported the year before. It also was higher than the national average increase for all hospitals.

All of the hospitals in the United States employed a total of 3.6 million persons in the latest study, and that was an increase of slightly more than 100,000 from the previous year.

For community hospitals, the average expenditure per inpatient day was $284.33, an increase of 16.0 percent from the $245.12 a year before. A year earlier, the increase was 12.8 percent.

Labor costs amounted to more than half of all expenditures for community hospitals last year. Payroll represented 48.6 percent of total expenditures and when combined with employee benefits, which accounted for 8.0 percent, total labor costs amounted to nearly 57 percent of every dollar the hospitals spent.

The average annual salary of workers in the community hospitals was $15,290 in 1981 and that was an increase of 17.5 percent from the year before.

As in the case of past years, a constant relationship existed between the size of the hospital and the salaries of employees—the larger the hospital, the larger the employee salaries. The AHA said this resulted in part because larger hospitals demand more skilled employees since they are more likely to have facilities of greater complexity

Hospital Expenditures as a Percentage of GNP

	GNP		Hospital expenditures		
	Amount (in billions)	Percent change from previous year	Amount (in millions)	Percent change from previous year	Percentage of GNP
1967	$ 796.3	5.75	$16,395	15.47	2.06
1968	868.5	9.07	19,061	16.26	2.19
1969	935.5	7.71	22,103	15.96	2.36
1970	982.4	5.01	25,556	15.62	2.60
1971	1,063.4	8.25	28,812	12.74	2.71
1972	1,171.1	10.13	32,667	13.38	2.79
1973	1,306.6	11.57	36,290	11.09	2.78
1974	1,412.9	8.13	41,406	14.10	2.93
1975	1,528.8	8.20	48,706	17.63	3.19
1976	1,700.1	11.20	56,005	14.99	3.28
1977	1,887.2	11.01	63,630	13.61	3.37
1978	2,107.6	11.68	70,927	11.47	3.37
1979	2,368.8	12.39	79,796	12.50	3.36
1980	2,626.5	10.87	91,886	15.15	3.49
1981	2,924.8	11.35	118,000	17.50	4.03

Source: *Economic Indicators, April, 1983*

and variety.

In addition, most large hospitals are located in urban areas with a higher cost of living so they must offer better salaries to get the personnel they need.

Total revenue reported by community hospitals exceeded $93 billion, an increase of 17.8 percent from the year before. As with expenses, the increase was greater than that of the previous year, the AHA said.

The average inpatient revenue per inpatient day was $332.10 in community hospitals, an increase of 16.5 percent.

As with other indicators, revenue per day figures varied with the size of the hospital. Those smaller institutions had a lower average figure than the larger ones and institutions with 500 beds and more averaged $385.83 per day.

Total revenue for outpatient care in community hospitals was $13.9 billion, the AHA reported, and that represented an increase of 19.5 percent from the year before. It also accounted for 13.1 percent of the gross revenue of the hospitals, compared with 12.4 percent five years earlier.

Large Gifts to Health Organizations—1982
Donor/Amount/Recipient

John Hay Whitney—
$15 million to *New York Hospital/Cornell Medical Center*

Longwood Foundation—
$8 million to *Wilmington (DE) Medical Center*

Houston Endowment—
$6.3 million to *Hermann Hospital*

Anonymous—
$2 million to *Manhattan Eye, Ear and Throat Hospital*

Dupont Company—
$2 million to *Wilmington (DE) Medical Center*

Duke Endowment—
$1.75 million to *Duke University Medical Center*

Alfred P. Sloan Foundation—
$1.75 million to *Duke University Medical Center*

Vincent Astor Foundation—
$1.25 million to *Cornell University Medical Center*

Jay Seward Johnson—
$1.8 million to *Princeton University Medical Center*

Manhattan Eye, Ear and Throat Ophthalmology Foundation—
$1 million to *Manhattan Eye, Ear and Throat Hospital*

Henry C. Steele Foundation—
$1 million to *Scripps Memorial Hospitals*

Triad Utah Corporation—
$1 million to *LDS Hospital*

LDS Church of Utah—
$1 million to *LDS Hospital*

Anonymous—
$1 million to *LDS Hospital*

James Irvine Foundation—
$1 million to *Kenneth Norris, Jr. Cancer Hospital and Research Institute*

Giving to SOCIAL SERVICES

	Amount (Billions)
1970	$2.88
1971	2.92
1972	2.99
1973	3.06
1974	3.12
1975	3.04
1976	3.06
1977	3.52
1978	3.97
1979	4.45
1980	4.83
1981	5.42
1982	6.33

America's citizens, corporations and foundations donated a record $6.33 billion to social services organizations and agencies in 1982, a new record.

The American Association of Fund-Raising Counsel said that the total estimated giving to social service organizations increased by 16.8 percent from the revised $5.42 billion that was given the year before.

As a portion of all philanthropy in the United States, giving to social service organizations equalled 10.5 percent, and that was an increase from the 10.0 percent it accounted for in 1981.

The AAFRC said that much of the rise in giving to social service-type organizations was because of reductions the federal government planned to make in areas such as food stamps, aid to families with dependent children and a host of community services. As a result of those cutbacks and high unemployment, the organizations were receiving more requests for services formerly furnished by quasi-government agencies or by agencies that received the great bulk of their support from government. And that, in turn, called media attention to the plight of the citizens depending on the agencies for aid and resulted in an increase in fund raising efforts by the agencies themselves.

The result was that people who were able to give more did so, and corporations and foundations made some shifts in their funding mix to take into account the greater need of social agencies.

But in some areas, particularly those that solicit primarily in the workplace, the increases were less than the national averages.

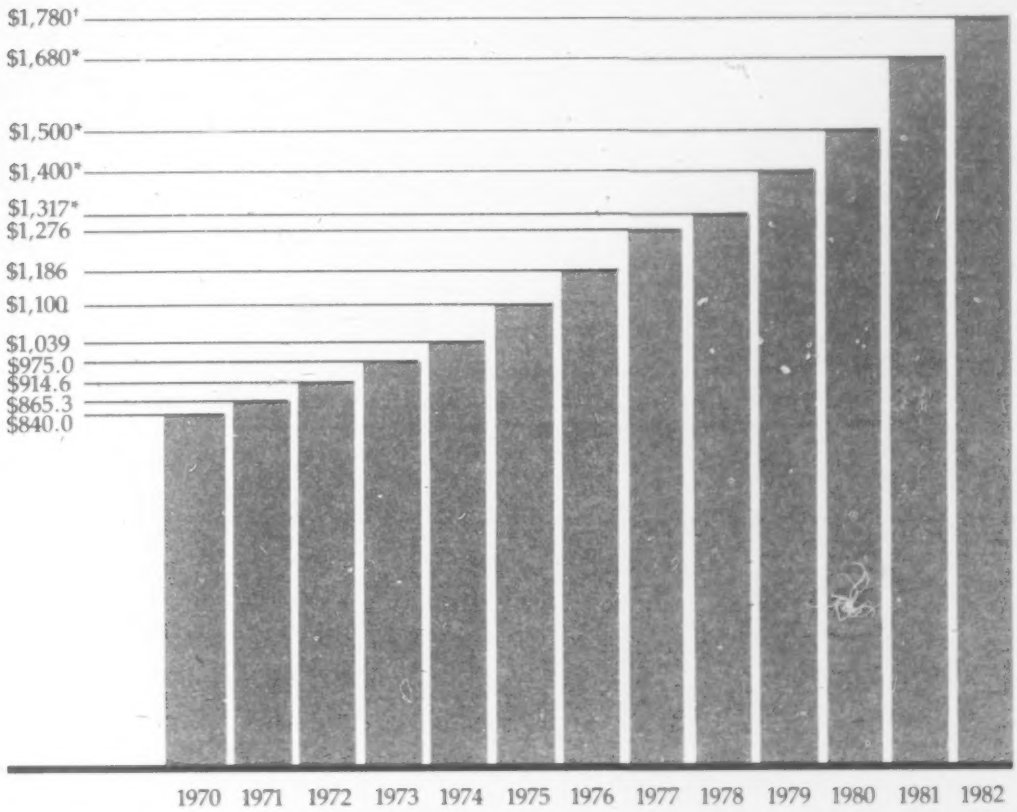
The United Way of America reported that giving to its campaigns increased in 1982 to $1.78 billion, a new record. The increase was 6 percent—significantly less than the national average—but reflective of the high rate of unemployment in many areas of the country.

Still, with the bulk of the dollars being raised at the workplace, the success of the United Way campaigns were heartening.

Further indication of the priority that individuals are placing on giving to social service-type organizations comes with data from the National Committee for Responsive Philanthropy—an umbrella group representing a number of alternative organizations, which also raise money through workplace donations.

The committee said there are now 53 alternative funds raising money through payroll deduction, aside from United Ways, and in 1982 they raised an estimated $11 million. The

Record of United Way Campaigns in the U.S. and Canada
(in millions)



Source: *United Way of America*
*U.S. only
†Preliminary

amount is small when compared with United Way—it comes to about six-tenths of total United Way giving—but it shows growth.

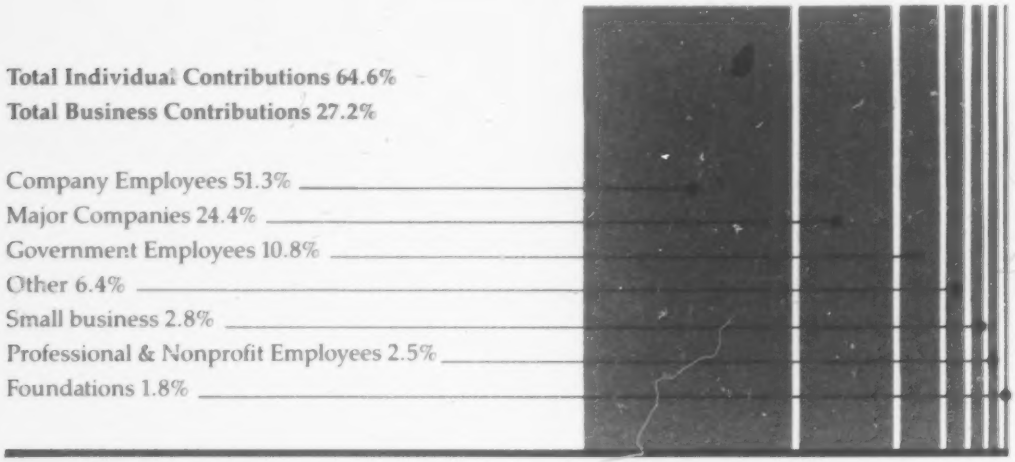
Data from the NCRP show that for those alternative funds that had figures available, the growth rate from 1981 to 1982 was 24 percent. And that is significantly higher than the national average.

The Committee for Responsive Philanthropy reported that in 1981 $7.9 million was raised by 23 alternative funds. As five new funds collected payroll deduction contributions for the first time in 1982, $9.8 million was raised and giving to at least 26 additional funds would bring that total to an estimated $11 million in 1982.

The Boy Scouts of America reported that most local Councils are members of one or more United Way organizations which provided 34.9 percent of the councils' operating budgets in 1982.

Individuals and other community resources provided 22.9 percent. Special events, bequests, foundations, and activities accounted for 42.2 percent.

Sources of United Way Support (Based on 1981 Data)



Source: *United Way of America*

Total local council operating income in 1982 was in the amount of $206,526,460.

The National Council is funded from membership fees, the sale of supplies and miscellaneous revenues, including modest quota fees from local councils. No United Way funds are received directly by the National Council.

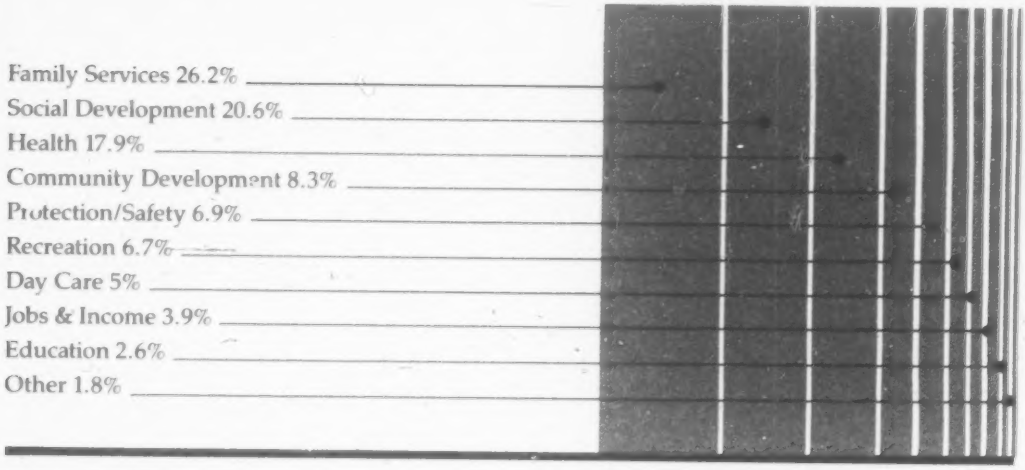
In reporting on its total giving in 1982, United Way of America said that workers in communities hard hit by layoffs and recession consistently came through with strong support. In Seattle, where the slump in the aerospace and wood industries left 10.8 percent jobless in one year, United Way raised 10.7 percent more dollars than in 1981 for a total of $23,032,559. Even in cities where the decline in the automotive industry pushed unemployment to 15 percent, giving exceeded amounts raised in 1981. In Detroit, for example, United Way topped last year's results by $107,524 bringing in $43,586,851. And despite 13 percent unemployment, Ventura, Calif., achieved a 22.8 percent increase to reach $2,969,159.

Other communities, of course, were less affected by the economic crunch in 1982. Boston, with only 6.8 percent unemployment, had its highest percentage increase in history, raising $28,533,126 for a 13 percent gain. In Raleigh, N.C., giving to United Way jumped 18.1 percent.

While unemployment didn't prevent many campaigns from going over their goals or topping the amounts raised in 1981, it did have another significant effect. In many towns unemployment placed heavy demands on available services and pressed new programs into action. Suddenly, those who were out of work needed help making their mortgage payments, heating their homes, or feeding their families.

In St. Louis, United Way's Information and Referral Service handled

Services Supported With United Way Contributions (Based on 1982 Data)



Source: *United Way of America*

1,805 requests for food and clothing last year—twice the number helped in 1981—and recorded a 55.3 percent increase in the number of requests for aid in paying utility bills. And each month, the service received an average of 125 calls from people needing housing.

To help the newly unemployed, United Ways all across the country created innovative programs to meet their communities' emergency needs. In Lorain, Ohio, United Way launched a cooperative effort with the Neighborhood House Association to help people save their homes from foreclosure or avoid being evicted after they lost their jobs.

A program called Project OTHER (Over the Hump Emergency Relief) in Birmingham, Ala., was created to help laid-off workers who had exhausted their unemployment benefits. Through OTHER, a coalition of United Way-supported agencies provide vouchers for food, emergency prescriptions, and even gasoline so displaced workers can travel to and from job interviews. Frequently, OTHER also pays utility bills and rent or mortgage payments for unemployed families.

In many communities, such as Joplin, Mo., United Way, local agencies, utility companies, and consumers have teamed up to help the unemployed, senior citizens, and the handicapped pay their fuel bills or make energy-saving repairs to their homes. And still other United Ways have helped to create or expand food banks.

For each of the 2,100 different United Ways that exist in the U.S. today, the decision of how to distribute funds raised during the campaign so that they best meet community needs rests with volunteers. These individuals represent every sector of the community. They include housewives, public officials, business people, professionals, and educators.

Together, they review the needs of their community and determine what kinds of services will meet them. Then, when agencies seek funding, the volunteers study their programs to see if they provide priority services. They examine agency budgets and financial audits, visit agencies and see them in action. They examine how the agencies are managed, whether they are carrying out the programs United Way supports, and whether they are doing it well. All of this is done to assure donors that their contributions are being used responsibly, not just to solve one problem or support one group, but to meet the most important local needs.

This process, called Volunteer Needs Assessment and Allocations, is unique to United Way. But it is not the only way that the organization provides support to local agencies.

Through management and technical assistance, United Ways help member and non-member agencies alike run more efficiently and reduce their overhead and administrative costs. Last year, Chicago's United Way started a Group Purchasing Center for area nonprofit organizations. By negotiating special contracts, the center was able to save local agencies $107,000 in one year alone. In Springfield, Mo., United Way and the Voluntary Action Center created a shared resource center to help smaller nonprofit organizations provide human services. Because many of these organizations serve specific, and sometimes small, groups of clients, it isn't always practical or economically feasible for each agency to have a separate office with telephone and paid staff. The resource center offers storage space, use of the VAC's telephone number, shared use of the nonprofit postage permit, and use of office space for meetings.

On a national scale, United Way of America increased its management and technical assistance to national agencies last year with the creation of the Window on Washington program. The program's aim is to help new, developing agencies get a solid start and become self-sufficient. As part of the program, United Way of America set aside 15,000 square feet of its new National Resource and Training Center to house 10 to 12 young, national nonprofit organizations.

Agencies participating in the program are given three- to five-year subsidized leases on office space in the center. While there, they have access to all the services in the building, including a film production studio, graphics support, and training facilities. Other agencies are eligible to use the facilities as well.

The new National Resource and Training Center is also enabling United Way of America to expand services to its member organizations. In 1982, United Way of America's National Academy for Voluntarism continued to expand its professional and volunteer leadership development program with courses dealing with campaign, fund raising, communications, marketing, labor relations, planning, allocations, and management.

An analysis of foundation giving, taken from the Foundation Center's Grants Index shows that grants made to the welfare category totaled $387.3 million in 1982, a gain of 17.6 percent from the $329.3 million given in 1981.

The general welfare category received $94.3 million, an increase of 28 percent from the $73.6 million given to the same category in 1981. Giving to organizations in that area equalled 6.3

percent of all foundation grants of $5,000 and more in 1982, compared with 5.9 percent the year before.

The total number of grants given to the welfare category also grew in 1982 and reached 9,014 compared with 7,247 the year before, according to the Foundation Center.

Hard data available on corporate giving cover 1981 and do not give any indication of what happened in the social services area during 1982. But a survey conducted among more than 300 corporations by the American Association of Fund-Raising Counsel asked whether the companies anticipated any shifts in their funding during 1983 or had any in 1982.

A tabulation of the results shows that 30 percent of the companies increased their giving to social services and education in 1982 and more than 40 percent said they anticipated increases in funding to social service organizations in 1983.

When asked whether they were experiencing any increase in the number of requests for help, and from what areas, 29 percent mentioned increases in requests from the social service area.

Large Gifts to Social Welfare—1982
Donor/Amount/Recipient

Ford Foundation
$2 million to *Manpower Demonstration Research Corp. (MDRC)*

Ford Foundation
$1.6 million to *National Urban League*

Giving to ARTS & HUMANITIES

	Amount (Billions)
1970	$ .623
1971	.916
1972	.930
1973	1.25
1974	1.30
1975	1.66
1976	2.31
1977	2.27
1978	2.50
1979	2.70
1980	3.06
1981	3.45
1982	4.96

Private giving to organizations, institutions and agencies in the arts and humanities increased last year to $4.96 billion, but the new record total was boosted by a single gift of $1.3 billion, and without that, giving to the cultural segment of the philanthropic community risen by just 6 percent.

The American Association of Fund-Raising Counsel said that its estimate for total giving to the arts and the humanities showed an increase of 43.8 percent, but when the $1.3 billion which was left to the Getty Museum in Los Angeles by the late J. Paul Getty is discounted from the total, giving would have risen by only $210 million from its 1981 level of $3.45 billion.

The year-to-year gain in actual contributions from individuals, foundations and corporations—those that traditionally constitute the bulk of giving to cultural activities—was 6 percent above 1981.

The AAFRC said there was some

evidence that both corporations and foundations were slowing the growth rates in contributions to arts and humanities. There was support for this contention from some studies, while others continued to show healthy growth rates.

But virtually all of the surveys, on which the Association bases its estimates for total giving, pointed to much harder times ahead for cultural organizations.

The switch in corporate and foundation funding appeared to be at some expense to cultural organizations while it benefited the educational institutions and those in the health and social services category.

A sampling of more than 300 large and medium-sized corporations, conducted by the AAFRC in March of 1983, concluded that 12.7 percent of the contributions made by those firms went to the cultural category.

But when they were asked about their plans for future giving, the same companies said they were shifting slightly toward social service and education.

The companies did not indicate they would discontinue or even cut the total amounts given to the cultural organizations, but rather that gifts to arts and humanities would not increase as quickly as giving to the other areas. Some of them said they considered cultural giving to be "luxury contributions," the type of funding they would like to make when they have good profit years. The contributions to the health, social service and education categories, however, were considered to be helping needier causes.

The most recent data from the joint survey of corporate contributions conducted by the Conference Board and the Council for Financial Aid to Education show that culture and arts have been the growth areas in corporate philanthropy since the mid-1970s. The pattern continued in 1981, the most recent year for which statistics from the survey are available.

An analysis of the contributions covered, in the survey did not indicate any cutbacks or reallocation of funds in the year covered, but the Conference Board and CFAE reported that "conversations with corporate contributions professionals indicate that they are placing a new program emphasis on meeting basic human needs."

That was the same conclusion drawn from the AAFRC study, although the arts and humanities were not pointed to as the category that would see lower gains in the study conducted by CFAE and the Conference Board.

That sampling simply said that some areas may be cut back, and added that such a pattern was not yet apparent (from the 1981 figures).

The joint survey data analyzed a core group of 479 companies that reported in both 1980 and in 1981. The median percent change in their giving to culture and art was an increase of 21 percent in the period, the largest percent change in any of the categories.

The report on the survey issued by the Conference Board said that contributions to culture represent a median of about 8 percent of the total gifts for manufacturing companies, or $36,000, and 9 percent for nonmanufacturers, or about $34,000.

But the report also noted that seven industries have median expenditures of more than $50,000. It said that petroleum and gas and telecommunications lead the way with median arts expenditures of $218,000 and $141,000, respectively. The printing and pub-

Income of Public Broadcasting Systems by Source (Dollars in Thousands)

Income Sources	FY 72	FY 73	FY 74	FY 75	FY 76†	FY 77†	FY 78†	FY 79†	FY 80†	FY 81†
State & Local Tax	$107,705	$127,275	$139,056	$156,570	$175,870	$191,269	$218,183	$243,519	$263,719	$270,877
Percent of Total	4.6%	50.0%	47.9%	42.9%	40.6%	39.7%	39.5%	40.4%	37.4%	35.2%
State Source*	78,315	95,550	108,706	125,073	140,943	154,519	173,946	195,754	223,902	226,476
Local Source	29,390	31,725	30,350	31,497	34,927	36,750	44,237	47,765	39,817	44,401
Federal Government	59,812	55,585	67,005	92,341	130,146††	135,269	160,762	163,229	192,540	193,669
Percent of Total	25.5	21.8	23.1	25.3	30.0	28.1	29.1	27.0	27.3	25.2
(CPB Approp. Only)	(35,000)	(35,000)	(47,750)	(62,000)	(96,000)	(103,000)	(119,200)	(120,200)	(152,000)	(162,000)
Subscriber & Auction	17,610	25,435	31,618	42,346	54,356	63,704	75,216	86,682	102,300	130,838
Percent of Total	7.5	10.0	10.9	11.6	12.6	13.2	13.6	14.4	14.5	17.0
Business & Industry	**	9,598	15,555	21,018	29,412	39,958	48,970	57,892	72,395	86,845
Percent of Total		3.8	5.4	5.8	6.8	8.3	8.9	9.6	10.3	11.3
Foundation	25,117	20,181	18,429	28,688	23,003	22,626	17,213	20,402	23,538	19,253
Percent of Total	10.7	7.9	6.3	7.8	5.3	4.7	3.1	3.4	3.3	2.5
All Other Source	24,060***	16,690	18,722	23,828	20,513	29,267	31,981	31,742	50,365	67,413
Percent of Total	10.3	6.5	6.4	6.6	4.7	6.0	5.8	5.2	7.2	8.8
Total Income	$234,304	$254,764	$290,385	$364,791	$433,300	$482,094	$552,325	$603,466	$704,857	$768,895
Percent	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
(Nonfederal Income)	($174,493)	($199,179)	($223,380)	($272,450)	($303,154)	($346,825)	($391,563)	($440,237)	($512,317)	($575,226)

* Includes income received from state college and university.
** Business and industry for fiscal year 1972 reported under "All Other Sources."
† Includable nonbroadcast income added.
†† Includes the transition quarter appropriation ($17.5 million) to CPB.
Source: *Corporation for Public Broadcasting*

lishing industry is also one of the top contributors to the cultural area, the report noted.

An examination of the distribution of corporate contributions showed that in 1981, with 789 companies reporting, the culture and art category received $429.8 million, or 11.9 percent of all the giving reported by those companies.

A year earlier, with 732 companies furnishing data, culture received $375.8 million, or 10.9 percent of all the giving reported by those firms.

The year-to-year gain was 14.3 percent, and even if one were to consider that there were 57 more companies represented in 1981 than in 1980, that is still a respectable increase.

The American Association of Fund-Raising Counsel reported that the overall percentage rise in giving to arts and humanities in 1981 was 12.8 percent, a little lower than the gain reported in the joint Conference Board-CFAE survey of corporations.

But it should be remembered that the data on corporate giving covered by the CFAE-Conference Board survey cover the year 1981 and as a result do not show any clear-cut declines in portions of total contributions going to culture.

Data for 1982, however, from the Foundation Center, do tend to back up the belief that there may be some change in funding emphasis.

An examination of the Foundation Grants Index, covering grants of $5,000 and more for 1982, shows that while foundations gave more dollars to culture in that year than in 1981, the portion of the total giving was smaller.

In the latest analysis, cultural activities received 14.1 percent of the value of all grants made, compared with 15.3 percent in 1981. That was still higher, however, than the 13.5 percent given to the same category in 1980.

But in terms of raw dollars, a total of $208.7 million was given in 1982, a gain of 8.4 percent from the $192.6 million contributed the year before.

By contrast, the category of education received $355.6 million from the same sources in 1982, and that was a gain of 39 percent from the $255.8 million received the year before.

The number of large foundation grants made to the cultural category increased in 1982 and reached 4,435, according to the data from the Foundation Center. A year earlier, they totaled 3,878. But as a portion of all grants made in 1982, those to culture equalled 16.4 percent, and that reflected a drop from the 17.4 percent they accounted for in 1981.

Dividing the overall cultural category into subgroups, the "general" category was the big loser in foundation funding during 1982. The data disclosed that gifts to that category totaled $37.1 million in the most recent year, while in 1981 they totaled $52.3 million. The loss was 29 percent, in terms of dollars given.

Some of the other subgroups, however, increased last year. Art grew from $43.1 million to $57.4 million, a gain of 33 percent; history from $12.8 million to $17.5 million; and theatre and dance from $18.8 million to $20.3 million.

There was a substantial increase in giving to museums and historical societies according to an analysis of more than 27,000 grants worth a total of nearly $1.5 billion.

Those data show that museums and historical societies received $88.2 million in 1982, or 5.9 percent of the total reported. A year earlier, there was a total of $60.7 million, or 4.8 percent, given

to museums and historical societies.

Gifts from foundations to performing arts groups also increased in 1982 and equalled $60.6 million, compared with $45.4 million the year before.

But gifts to libraries declined, from $33.3 million in 1981 to $26.5 million in 1982.

The Theatre Communications Group, which each year surveys nonprofit, professional theatres in the United States, said the depressed economy was to blame for the cloudy picture reflected in its data for 1982.

Substantiating the statistics from the Foundation Center, the TCG reported that foundation funding for the theatres included in its survey grew by 1.9 percent in 1982. A year before, foundation funding had grown by 5.3 percent to the same theatres, and in 1980, it showed a growth of 10 percent.

TCG said that in 1974, foundation grants were the largest source of contributed income to the theatres. It reported that during 1982 foundation giving accounted for 4 percent of the total operating funds for the theatres down from a high of 10 percent in 1974.

But foundations still remain the third highest contributor to the theatres, behind individuals and the federal government.

The TCG said that foundation giving was affected by the increased competition among all nonprofits for available funds and added that its survey had found many foundations, which it identified as "among the most courageous and forward-thinking of potential funding sources," were hard-pressed to find ways of meeting the staggering needs of the nonprofit sector.

In its report, Theatre Facts 82, the dangers to the continued well-being of the nonprofit theatres in America were evident.

For the first time since 1978, a sample group of theatres ended the year with a substantial collective deficit. The report pointed to a rapidly worsening financial picture and said it was bleakly illustrated by New York's Phoenix Theatre suspending operations during the season after 30 years of activity. That suspension was the latest in what TCG termed "an alarming list" of more than 20 TCG theatres nationwide that have ceased operations during the past three seasons.

In fiscal terms, the theatres had operating budgets ranging from $56,000 to $8.9 million annually, and they had combined operating expenses of $144.3 million. Income, however, fell short of meeting the expenses by $1.7 million.

The TCG reported that on the basis of survey results among a key group of theatres—22 out of the total universe—public and private support through grants and contributions increased in 1982 by 4 percent.

Terming that a "discouraging reversal" of the 14 percent increase in contributed income during 1981, TCG said that while contributions reflected a slight measure of dollar growth, the 4 percent rise was well below earned income growth for the same period and the compounded growth rate of more than 11 percent between 1974 and 1982. Earned income covered 68 percent of expenses; contributed income, 32 percent. Both were down by one percent compared with 1981.

Although contributions to theatres have grown each year since 1976, the rate of that growth has fluctuated wildly. The core group of theatres are among the most securely established, TCG said, but the erratic changes in

contributions over the nine-year period present some serious problems from the viewpoint of long-range planning and—in some cases, according to TCG—to the very survival of the theatres.

The contributions the theatres received from individuals were the single most important source of contributed funds in 1982, and they increased by 8 percent from year-before levels.

But the increase was far below the gain of 24.5 percent the same theatres registered from individual giving in 1981.

The total number of contributors increased during 1982, TCG reported, while the average size of gift dropped. In 1981 the average gift was over $78 per person and in 1982 it declined to $77.30. The number of contributors grew by 10.6 percent in 1982.

The TCG commented that the increase in individual support given during a period of recession was not only encouraging but it demonstrated substantial community support for the professional nonprofit theatres beyond box office support.

Theatre Facts reported that corporate support for its core group of institutions increased by less than $200,000 in 1982, but that represented a gain of 14 percent from 1981.

Still, it was substantially below the 17.5 percent increase made between 1980 and 1981 and well below the 19 percent compounded growth rate for corporate gifts over the 1974-82 period.

There was an increase in both the number of corporations that gave support and in the average gift donated by each of them in 1982.

The number of corporate contributors grew by nearly 11 percent and reached 1,352, up from 1,221 in 1981. The average donation increased to $1,133 from $1,097 the year before.

The slow gain was attributed to continued recession and reduced corporate profits during 1982, which TCG said reduced corporate motivation and funds available.

The organization said it believed that more corporate giving in the recessionary period was going to institutions and agencies where the corporations do business and was not a response to the federal government's call for the companies to do more, but rather a growing awareness of social responsibility and need.

The TCG study said that sources of contributed income other than individuals, foundations and corporations were united arts funds, donated services and materials and funds from sheltering organizations, such as performing arts centers, museums and universities.

The UAF's were a source of income to nearly half of the theatres in the sampling, but nearly 80 percent of the total dollars given during 1982 went to one theatre; the remaining $500,000 was divided among the others.

There is no clear income pattern from UAF's, Theatre Communications Group said, but income from that source has increased in all but one of the nine years studied in the survey.

There was good news for the arts organizations from their state arts agencies in 1982.

Thirty-nine states approved increases in appropriations to arts organizations for fiscal year 1983, and that by itself was an indication of the importance the state legislatures place on arts, since it came during a time of economic hardship for the states, as well as for the rest of the nation.

The increase was only 4.8 percent over fiscal year 1982's total of $120.0

million, but the ability to bring the total to $125.7 million during what the National Assembly of State Arts Agencies termed "grim economic conditions" in most states gave some assurance to the agencies that all was not bleak.

But there was still caution. With 12 of the states forced to cut the budget appropriations just months into the year because of revenue shortfalls, and five states keeping appropriations at their 1982 levels, concern was voiced that additional reductions could occur before the end of the year.

An analysis of the appropriations shows that Alaska was once again number one in appropriations on a per capita basis at $12.08 per person. Tennessee is 56th at 10.4 cents per person.

Dramatic increases over the previous year were registered by New Hampshire, 203 percent; Wyoming, 62.9 percent; and Oklahoma, 60.5 percent.

Declines over the previous year were led by American Samoa, down 40.6 percent; Minnesota, down 13.9 percent; and North Dakota, down 9.3 percent.

Overall, the 4.8 percent increase showed a definite slowing in the rate of growth for state funding to arts agencies. In both 1981 and 1982, the overall growth rates were 9 percent.

Public Broadcasting

Although public broadcasting's current-dollar income increased during 1981, the most recent year for which statistics are available, final data show a slight decrease in real-dollar income for total income.

A final analysis indicates a current-dollar increase in total income ($768.9 million) and nonfederal income ($575.2 million) of 9.1 percent and 12.3 percent, respectively, over 1980. In real or constant-dollar terms, however, total income decreased over one percent, and nonfederal income increased 2.1 percent.

The federal contribution (that includes Corporation for Public Broadcasting appropriation) to public broadcasting in actual dollars remained about the same from 1980 to 1981—$192.5 million and $193.7 million, respectively. But the FY 1981 federal contribution represented 25.2 percent of the total income, a decrease from 27.3 percent in the previous year.

In 1981, CPB's appropriation ($162 million) alone accounted for 21.1 percent of public broadcasting's total income.

State and local tax revenues were the largest source of income and contributed $270.9 million, a 2.7 percent increase over the previous year. That share, however, dropped to 35.2 percent in 1981 from 37.4 percent in 1980.

Public broadcasting's non-tax based ($304.4 million) grew at a faster rate (22.4 percent) than did nonfederal tax-based income.

The share from business and industry sources rose to 11.3 percent in 1981, from 10.3 percent in 1980. The dollar support from business and industry rose to $86.6 million, from $72.4 million in 1980.

Subscriber and auction income rose to $130.8 million in 1981, up from $102.3 million in 1980, and the percentage share increased from 14.5 percent to 17.0 percent. This increase, however, is partly due to the percentage decline in such funding sources as state and local governments and foundations.

Foundation income ($19.3 million) decreased by 18.2 percent from the previous year.

Income By Public Television and Radio

Of the $768.9 million total income, public television (PTV) received $626.1 million (81.4 percent) and public radio $142.8 million (18.6 percent). In nonfederal income, PTV's share of the $575.2 million was 83.1 percent or $477.8 million. Radio's portion was 16.9 percent or $97.5 million.

PTV's total income rose 7.7 percent, and its nonfederal income increased 11.4 percent during 1981.

Public radio's total income and nonfederal income increased 15.7 percent and 17.0 percent, respectively.

Federal support for PTV decreased for 1981, down 2.7 percent, and the federal government contributed 23.7 percent for PTV.

For radio, federal support increased 12.9 percent and the federal government contributed 21.7 percent for radio.

As in previous years, nonfederal tax-based revenues—local and state government and state colleges—were the largest sources for both PTV and radio. Nevertheless, these shares of the total income decreased slightly in 1981.

Income from nonfederal tax-based income increased, but failed to keep pace with the rate of inflation.

Income from state government sources decreased for public television by 7.3 percent. State government sources accounted for 21.5 percent for PTV.

Income from local government sources increased for PTV and radio by 11.4 percent and 12.2 percent, respectively.

State college support amounted to $30.3 million and it accounted for 21.9 percent for radio.

Both PTV and radio system income from private sources increased faster than that from non-federal tax-based sources.

Subscription income increased 30.2 percent for PTV and 33.2 percent for radio in 1981.

Business income for PTV increased 23.4 percent, whereas it decreased two percent for radio.

PTV's foundation income ($15.0 million) decreased 23.1 percent, and radio's foundation income ($4.2 million) increased slightly by 2.0 percent.

Auction income was far better for television, comprising 3.1 percent ($19.4 million) of its funds, than for radio, with 0.5 percent ($0.7 million).

Private college support was more important for radio, contributing 3.8 percent ($5.5 million) of its funds than for television, with 1.0 percent ($6.7 million).

Large Gifts to Arts & Humanities—1982
Donor/Amount/Recipient

Giving to CIVIC & PUBLIC

	Amount (Billions)
1970	$ .415
1971	.594
1972	.650
1973	.610
1974	.770
1975	.890
1976	1.07
1977	1.17
1978	1.18
1979	1.24
1980	1.37
1981	1.58
1982	1.67

Americans donated a total of $1.67 billion during 1982 to organizations, institutions and agencies involved with civic and public affairs.

The American Association of Fund-Raising Counsel said the estimate for giving to the civic and public affairs segment of philanthropy was 5.6 percent higher than the revised total of $1.58 billion given during 1981.

As a portion of all philanthropy in the United States, the category received 2.8 percent, down slightly from the 2.9 percent in 1981, the Association said.

The overall percentage gain of 5.6 percent was significantly lower than the 13.2 percent growth from 1980 to 1981, but that was the highest ever achieved in the civic and public affairs category.

The AAFRC said that much of the gain registered in 1981 was attributed to the anticipated loss of federal funding for many of the programs carried on by civic and public affairs organizations and a resultant rush for private funding to compensate for the loss of the government funds.

Just why that increase effort tapered off, however, is a question for which there is no easy answer.

But it has been speculated that some of the smaller organizations which were heavily dependent on the government funding for some of their programs in community development may have ceased to exist. The programs they formally funded, which include job training, juvenile justice, and aid to minorities, were picked up and continued by other organizations, and by still more in the social service areas.

They, apparently, continued their push for increased private funding. And statistics indicate some success.

The data from the Foundation Center, covering grants of $5,000 and more, show that in 1982 foundations increased their funding to a number of areas in the civic and public affairs category.

There was a gain of more than $15 million, for example, in the total value of grants given to organizations concerned with community affairs. In 1982 the total given by foundations in large grants to these organizations was $96 million, compared with $80.9 million in 1981. The increase was 18.7 percent.

As a portion of all grants made, the percentage was the name in both years—6.4 percent. But the portion of the grants as a percentage of the total was down—from 7.5 percent in 1981 to 7.1 percent in 1982.

And that was true in a number of other areas as well.

The Foundation Center's analysis showed that grants to organizations

concerned with law enforcement grew last year to $12.1 million, an increase of 16.3 percent from the $10.4 million given in 1981. And gifts to environmental and conservation groups rose to $49.1 million from the $46.2 million reported in 1981, representing a gain of 6.3 percent.

There was an increase of 13.9 percent recorded in large foundation grants for recreation, going from $38.9 million in 1981 to $44.3 million in 1982.

And large gifts from foundations to legal services and equal rights causes increased to $20.0 million in 1982, from the $16.1 million the year before. But they still did not come near the $29.3 million that the foundations had given to that category in 1980.

There was a small increase in giving to urban development in 1982 but giving by foundations to rural development projects declined slightly during the year to $6.3 million from the $7.1 million recorded in 1981.

Data from the Conference Board's Annual Survey of Corporate Contributions show that civic and public affairs organizations received 11.7 percent of the contributions reported by the 479 companies that comprise the core group in the study.

That was the same percentage as in the previous year, but the total amount of money increased to $136.7 million in the most recent survey from $116.8 million the year before. The percentage increase was 17.0 percent.

An examination of corporate giving by industry classification shows that the chemical, fabricated metals, mining, paper, petroleum and publishing industries, along with the textile industry, are the heaviest contributors to civic and public affairs. All of those industry groups give an average above 10 percent of their total contributions to the civic and community activity group.

The major source of philanthropy to civic and public affairs is individuals and organizations that have memberships have continued to report gains in that area.

Many of them are increasing membership as a result of government policies that are not budgetary—but rather political. Some decisions made by the Interior Department, for example, have resulted in dramatic membership increases with citizens feeling they can best protest the policies by joining groups such as the National Audubon Society, the Wilderness Society and the Sierra Club.

The Three-Mile Island nuclear incident a number of years ago and the protests against additional nuclear power plants in 1982 have also helped the civic and public affairs groups, particularly those in the environmental segment.

And with cities and counties facing taxpayer revolts and subsequent budget squeezes, new groups are being formed and they concern themselves with picking up the pieces left by the municipal deficits in the budgets that at one time funded parks and recreation activities.

There is some thought, however, that giving to civic and public affairs may have peaked, especially with the government cuts producing more needs among people. But there is no evidence, even considering the low overall gain made in 1982, to support that contention.

Giving to the civic and public affairs category of philanthropy had increased every year since 1955 with only two exceptions—in 1956 and in 1973. And it has grown from a modest $75 million 27 years ago to a total of

more than $1.67 billion annually.

Large Gifts to Civic & Public Affairs—1982
Donor/Amount/Recipient

Ford Foundation—
$2.5 million to *Police Foundation*
Ford Foundation—
$1.5 million to *Chicago Economic Development Corporation*
Ford Foundation—
$1.5 million to *Council for Business Opportunity*
Ford Foundation—
$1.5 million (2 years) to *Fund for the City of New York*
Anonymous—
$1.1 million to *New York City Police Dept.*
William C. Helmle—
$1 million to *New York Public Library*
Ford Foundation—
$1 million to *Council of the Great City Schools*

VOLUNTEERS

Nearly half of all Americans who volunteer do so because they want to do something useful or help others, an analysis of a survey on volunteering has concluded.

At the same time, an interest in the activity or the work conducted by the organization the individual volunteered for, ranked second in a multiple list of reasons Americans gave for first becoming involved with volunteer activity.

The survey, conducted by the Gallup Organization for the INDEPENDENT SECTOR, showed that 29 percent of all adult volunteers and 36 percent of those classified as "teen" volunteers, originally became involved because they thought they would feel needed, or would simply enjoy doing the work.

Religious concerns ranked high in the reasons given for beginning volunteer work, with 24 percent of those questioned saying they volunteered because of religion. An ever greater percentage said they volunteered because they had free time. But among this group, only six percent were adults and 26 percent were teenagers.

According to the survey, there is a slight increase in the time spent on volunteer activities. When asked whether they spent more or less time volunteering than three years ago, 36 percent of the adults said they did and 63 percent of the teenagers said they spent more time than in the past.

By contrast, 30 percent of the adults reported spending less time volunteering and 16 percent of the teenagers reported they spent fewer volunteer hours than three years before.

Roughly 30 percent of the adults

Current Volunteers Strength of 20 National Agencies

Organizations	*1982 Number of Volunteers*	*1982 Number of Fund-Raising Volunteers*
United States Committee for UNICEF	3,000,000	75,000
American Heart Association	3,000,000*	2,418,000
American Cancer Society, Inc.	2,500,000	2,023,930
The Salvation Army	2,111,889	347,558
Muscular Dystrophy Assocation, Inc.	1,990,000*	1,591,000*
American National Red Cross	1,374,579	71,031
National Council-Boy Scouts of America	1,113,879	371,293*
American Lung Association	1,000,000*	150,000*
National Easter Seal Society	850,000*	n/a
Girl Scouts of the USA	570,000	23,000
YMCA of the USA	563,520	n/a
The Arthritis Foundation	485,000	392,000
National Multiple Sclerosis Society	400,000	2,000,000
March of Dimes Birth Defect Foundation	250,000	3,000,000
United Cerebral Palsy Association, Inc.	200,000	n/a
National Association for Retarded Citizens	147,957	36,412
National Board, YWCA of the USA	130,000	3,500*
Boys' Clubs of America	110,500	105,000
Camp Fire, Inc.	105,000*	15,000*
USO World Headquarters	40,000	600
Totals	19,942,324	12,623,324

*Estimate

and 19 percent of the teenagers said they spent approximately the same amount of time at volunteer activity as three years before.

When asked why they no longer were involved with volunteer activity, the great majority said they didn't have time. A full 33 percent of those questioned, who had been involved three years earlier, said they were too busy to continue.

The other reasons the individuals who had volunteered before, but did not any longer volunteer were: went to a salaried job or school, 10 percent; moved, 12 percent; project or task completed, 11 percent. Some said they lost interest while others ceased to volunteer when a friend or relative was no longer involved.

Private, personal or family reasons were given by 18 percent of those who were not volunteering any more and a variety of other reasons were given by still others. Nine percent said they had lost interest, no longer enjoyed the work, or became tired with it.

A profile of volunteers shows that 44 percent of all volunteers are male. Whites make up 90 percent, and those in the 18 to 34 year-old age bracket comprise the largest segment, 42 percent. Among all volunteers, 31 percent are 50 and over, while 27 percent are between 34 years old and 49 years old.

College graduates comprise 21 percent of volunteers as do college students. Thirty-five percent of all volunteers are high school graduates, and six percent are graduates of technical or business schools.

The majority of volunteers come from households with incomes of

$20,000 and more (53 percent); those with incomes of between $15,000 and $19,000 equal 14 percent of the total volunteering and the remaining 33 percent have household incomes of less than $15,000 annually.

By region, the least number of volunteers are in the West (20 percent); the East has 27 percent; the Midwest the most with 28 percent, and the South has 25 percent.

Volunteers, the survey found, are more likely to give money to charitable organizations, regardless of whether the contribution is made to an organization for which the person does volunteer work. Ninety-one percent of all volunteers reported they made charitable contributions, compared with 66 percent among non-volunteers.

Those most likely to give a contribution to a particular area are the individuals volunteering in that area. The survey said, for example, that among those who volunteered for a health agency, 65 percent also made a contribution to a health organization.

And if contributions are limited to those that are made to an organization for which the contributor does no volunteer work, 79 percent of the volunteers reported they contributed to a group or organization for which they had not worked, compared with 66 percent of the non-volunteers who made such a contribution to a group for which they did not work.

The number of volunteers appears to have been increasing each year for which there is any kind of documentation. The Gallup study showed that more than 84 million Americans volunteered in a typical year, but it did not give any growth rates.

The American Association of Fund-Raising Counsel on the other hand, reported that the number of volunteers increased by 5.8 percent in 1982, according to data from a survey it conducts among a group of national agencies each year.

But whether that percentage can be applied to the overall number of volunteers is an open question, and until more firm figures become available, the total number of volunteers each year will remain a question.

THE FACTORS THAT INFLUENCE PHILANTHROPY

By John J. Schwartz, President,
American Association of Fund-Raising Counsel

America's nonprofit institutions and agencies have traditionally been influenced by outside factors—and they have had a direct bearing on giving and the growing role that nonprofits fill.

In my view, the five most important factors effecting the future of philanthropy, not necessarily in the order of their impact, are: first, *the economy;* second, *the changes in federal policies toward funding programs of nonprofit organizations and tax legislation;* third, *the increase in awareness and concern of Americans of the tremendous need for more of their volunteer time and support;* fourth, *increasing professionalism and management efficiency among nonprofit organizations;* fifth, *the coalescing of philanthropic activities and forces.* Taking them in order:

First, the economy:

Nonprofit organizations are labor intensive. As a result, they are much more affected by inflation, recession, and economic swings than profit-making entities. Before the Reagan Administration and the deep recession of the last 18 months, the economy was battering charities. Giving in 1979/1980 grew 19.5 percent at a time when inflation was 25.7 percent. Most organizations, therefore, had been in the process of re-examining their programs, avoiding duplicate efforts, curtailing less needed services. A long range belt-tightening trend has been in place for some time. John Gardner said it best in Toronto at an NSFRE meeting last March. "For charities, austerity has become a way of life."

Two, the Federal Government's policies:

The Reaganomics approach to the federal budget deficits decreed that direct grants from the federal government to nonprofit institutions and agencies will be cut by $25 billion between 1982 through 1985. A further awesome $80 billion shortfall is anticipated for activities that nonprofit institutions and agencies engage in. This results in less capacity for delivery of services when there is a steady increase in demands for services from charities. This financial gap cannot be closed by private sources. Philanthropy, even with good growth, can only pick up a part of the difference.

The Economic Reform Tax Act of 1981 reduced the tax benefit given to a donor of major gifts from 70 percent to 50 percent. Some believe this will reduce giving by affluent individuals but we have not witnessed this. It may be worth examining the results of a survey conducted by five of the major firms in the AAFRC among more than 200 affluent donors who give and get gifts in six figures or higher. By percentage, these items were labelled as very important in influencing their decisions to give large gifts—belief in the institution and its purposes—92 percent; belief that current needs are important—59.7 percent; sense of loyalty, gratitude, affection, etc.—34.4 percent; friendship and respect for those who solicit me—10.7 percent; tax considerations—11.5 percent.

The Charitable Contributions Leg-

islation also passed by Congress in 1981 allows non-itemizers (more than 70 percent of American taxpayers) to deduct their gifts to charitable organizations above the line, or before they calculate taxable income. While the full effect of this law will not be felt until 1986, when individuals can deduct all of their gifts to charity (up to 30 percent of their taxable income) this is going to have a profound impact on giving to churches, social welfare agencies and health organizations. The latest estimate by Martin Feldstein of Harvard before he became Chairman of the Council of Economic Advisors is something over $5.7 billion in 1980 dollars, would be generated annually by this legislation.

Three, the growing awareness and concern of the needs of charitable organizations by the American public:

The coverage of the Federal cutbacks and the economic plights of charities in the media has literally created an explosion of new concern and awareness by Americans. In 1981 individuals gave 12.4 percent more than 1980; a record growth. In 1982, early figures indicate that individual giving will grow by more than 10 perent, more than twice the inflation figure, despite corporate profit fall-offs of 24 percent and widespread unemployment. Fundraising is taken much more seriously today by administrators and boards of trustees and directors. Campaigns fail because not enough people are asked and not because too many people say no. Now, there is much more asking going on. In my opinion the growth of philanthropy will accelerate because of these factors.

Four, increasing professionalism and management efficiency:

Fund-raising managers now can be certified by taking an examination given by the National Society of Fund-Raising Executives. More career paths are opening to train professional fund-raising managers. Most progressive institutions and agencies bring fund-raising managers in at executive level and give them full access to the organization's board and to its policy. The INDEPENDENT SECTOR has set up a department of effective sector management to provide technical assistance to improve the administration of nonprofit organizations. The effect of this will be slow, but growing, and it will be quite measurable within a few years.

Five, the coalescing of philanthropic forces and activities:

Sparked by the recommendations of the Filer Commission to establish a permanent commission on philanthropy, by the voice of a number of leading Congressmen, including Barber Connable, (R-NY), "that philanthropy has to get its act together," the efforts of the National Council on Philanthropy and the Coalition of National Voluntary Organizations, there is a growing partnership and interchange with the various sectors of philanthropy today that is most encouraging.

The INDEPENDENT SECTOR is the major group now having nearly 500 members, 53 percent of which are major national charities—47 percent of which are corporations and foundations with national giving programs. INDEPENDENT SECTOR's four pronged program of research, government relations, communications, and effective sector management is providing real coordination and a growing capacity to identify and deal with the problems faced by all nonprofit institutions and agencies.

CASE, NAHD, NSFRE, and

AAFRC are joining together on faculty seminars and programs. When actions emerge such as tax policy changes or the structure of the combined federal campaigns or postal rates, most Congressmen or Senators will attest to the fact that the response from the nonprofit institutions and agencies is overwhelming.

Combined efforts on research are also going apace. Establishment of the National Center for Charitable Statistics will provide within a few years a statistical base on computer that has never been available before, and will record the basic statistics on all charities that report to the state and to the Federal government.

The President's Task Force on Private Voluntary Initiatives is yet another demonstration of the concern of American leadership with the sponsorship of the White House, to encourage and foster more input from the private sector. And, in 1982 examples abound that show new community partnerships of foundations, corporations, churches and local United Ways, to share the burden of helping essential local charities, to continue their services.

In summary, there is more activity and there are more changes going on monthly than occurred yearly ten or 15 years ago. Not all these changes are positive, but many are causing a new togetherness; a new depth of understanding; a new concentration of effort all of which will combine to make the role of nonprofit organizations in this country far more important, and substantially increase the effectiveness of their work.

John J. Schwartz

AN ANALYSIS OF CHARITABLE ORGANIZATIONS IN CALIFORNIA

In a continuing effort to improve the quantity and quality of the data on nonprofit organizations and their sources of support, this year, for the first time, *GIVING USA* has obtained from the National Center for Charitable Statistics (NCCS) analyses of the support and revenue, expenses, and assets of 12,864 charitable agencies reporting to the State of California for years ending in the period June 30, 1981-June 30, 1982.

Excluded from the analyses were private foundations and more than 15,000 organizations with support and revenue, expense, or assets amounting to less than $10,000 for the year.

The revenue analysis shows the agencies included in the analyses received total support and revenue amounting to $6,754,680,714. The largest proportion of this—25.4 percent—came from program service revenue. Next were government grants—21.6 percent. In view of the present administration's changes in the philosophy and amounts of government support, these percentages offer baseline data from which subsequent variations may be charted.

In the traditional categories of giving, support from the general public led all others. At 13.5 percent of total support and revenue, it surpassed indirect public support—2.9 percent—and support from foundations and corporations—1.6 percent and 2.0 percent respectively.

[Note: Federated fund-raising organizations; such as United Ways, report the money they raise as "direct public support." Agencies that receive allocations *from* federated fund-raising organizations report the amounts as "indirect public support." Thus the figure for direct public support includes the figure for indirect public support. It is estimated that this double reporting added about 3 percent to the total of support and revenue. Such double reporting is, of course, nationwide because of the differences in the types of agencies that use the same federal and state report forms. It has not been eliminated from the California figures because the analyses were concerned primarily with percentages that were not basically affected by this circumstance.]

Total expense of the agencies was $5,989,235,034. This did not include payments to affiliates (e.g., dues from locals to national organizations); it is the total of the agencies' reported functional expenses.

Expenses for the various "line items" show the large role of people in these human-service organizations. Salaries and wages amounted to 32.0 percent of the total. When pension plan contributions, other employee benefits, and payroll taxes are included, the amount is 35 percent.

The second-largest item, "other expenses," amounted to 29.7 percent. Reasons for this high percentage are being sought by state regulators and the accounting profession so agencies may be assisted in making future filings more precise.

At 13.9 percent, "grants and allocations" is the third largest item. The

size of this percentage is a reminder that many charities not only conduct programs but also make substantial grants to foster research or underwrite other charitable programs. It is also an example of double reporting. United Ways report their allocations to member agencies in this category. The agencies, in turn, report their expenditures of the allocated amounts in the other expense categories. This double reporting added an estimated 3 percent to the total expenses. Again, it does not substantially affect the percentages.

Total agency assets amounted to $9,365,341,029. The highest proportion—29.3 percent—consisted of land, building and equipment for use in their charitable activities. Next came investments in securities—18.4 percent, closely followed by savings and temporary cash investments (such as C.D.'s) at 14.2 percent. "Other assets" was a close fourth—13.4 percent.

As agency reporting improves, data will become more and more comprehensive and useful. The figures presented here are only the first of many more detailed analyses to be expected from NCCS. Sponsored by the Council on Foundations, Independent Sector, National Information Bureau and United Way of America, NCCS has been in existence only since January 1982. It plans to assemble and make available increasing amounts of information.

Essential to the development of NCCS services was the adoption by most of the larger states of a uniform federal-state Form 990 (formerly a federal form only) and computerization of data from the form. A majority of the states that require annual reports from charities have agreed to accept those reports on Form 990. Most states, however, require their own supplements to the form. A proposed uniform supplement is now being circulated for state approval. If adopted, it will further increase the comparability and scope of data disseminated by NCCS.

The American Association of Fund-Raising Counsel, which publishes *GIVING USA*, has had a continuing interest in these efforts. John J. Schwartz, AAFRC president, chaired the National Information Bureau com-

California Assets Analysis

Line Item	*Percent of Total*
Cash—Non Interest Bearing	2.8
Savings & Temporary Cash Investment	14.2
Accounts Receivable	8.5
Pledges Receivable	1.4
Grants Receivable	.5
Rec Dues From Officers, Directors, etc.	.1
Other Notes & Loans Receivable	2.4
Inventories for Sale or Use	1.5
Prepaid Expenses & Deferred Chgs.	.3
Investments—Securities	18.4
Investments—Land, Bldg. & Eq	2.4
Investments—Other	4.8
Land, Building & Equipment	29.3
Other Assets	13.4
	100.0

California Revenue Analysis

Line Item	*Percent of Total*
Direct Support from General Public	13.5
Foundation Grants	1.6
Corporate Grants	2.0
Bequests	1.0
Indirect Public Support	2.9
Government Grants	21.6
Program Service Revenue	25.4
Membership Dues and Assessments	7.0
Interest on Savings	5.1
Dividends from Securities	2.5
Net Rental Income	2.4
Other Investment Income	.1
Gain (Loss) Tital	1.1
Special Events—Net Income	1.1
Gross Profit (Loss)	5.0
Other Revenue	7.7
	100.0

California Expense Analysis

Line Item	*Percent of Total*
Grants and Allocations	13.9
Specific Assist to Individuals	1.0
Benefits Paid to Members	1.9
Compensation of Officers, etc.	1.4
Other Salaries and Wages	32.0
Pension Plan Contributions	.6
Other Employee Benefits	1.4
Payroll Taxes	1.0
Professional Fund-Raising Fees	.7
Accounting Fees	.5
Legal Fees	.5
Supplies	2.0
Telephone	.6
Postage and Shipping	.6
Occupancy	4.0
Equipment Rental & Maintenance	.6
Printing and Publications	.8
Travel	2.0
Conferences, Conventions & Meetings	.2
Interest	2.5
Depreciation, Depletion, etc.	2.1
Other Expenses	29.7
	100.0

mittee that guided the development of the federal-state Form 990 and the establishment of NCCS. He served as NCCS' first president, and is currently a member of its board of directors.

METHODOLOGY

The estimates published in this report are determined following surveys of charitable organizations by a number of major national umbrella groups.

The increases (or decreases) reported each year represent the average gain or loss reported by charitable organizations in each of the covered segments–religion, education, health, social services, arts and humanities, civic and public affairs.

The American Association of Fund-Raising Counsel converts dollar figures that are given into percentage changes and applies those changes to the previous year's figures to determine the average change. When prior year figures are revised, the percentage changes are applied to the revisions to determine the following year's totals.

Initial data on the performance of the charitable organizations come from a core group of more than 1,200 organizations. Together they cover all of the recipient segments. These organizations are asked how much of their support comes from individuals, from bequests, from foundations and from corporations. They are then asked for total support and changes that may have been evident in sources from the previous year.

Data that become available later include reports from groups that cover contributions made to the segments of religion, education, social service, health, culture and civic affairs. Those data are then averaged with the statistics from the earlier study.

Taken together, the statistics from the initial AAFRC study and the later reports from the national umbrella groups cover giving to more than

22,000 charitable organizations in the United States.

The figure for individual giving is based on increases reported by the organizations in giving by living individuals. Three years later, when data from Internal Revenue Service from itemized tax returns become available, that is factored into the figure. At that time, the figure is subject to revision.

Bequest giving is also based on reports from charitable organizations and other reports of large bequest giving. IRS data is used at later dates as it becomes available to revise the total.

The corporate giving figure is from the Council for Financial Aid to Education and is subject to modification when IRS data become available. The funding mix in the corporate giving total is derived from AAFRC studies, and others from the Conference Board and CFAE, as well as from the charitable organizations forming the core group.

The total for Foundation Giving comes from AAFRC studies and is revised when data become available from the Foundation Center.

In an effort to improve its methodology and data collection , the American Association of Fund-Raising Counsel is fortunate to have an advisory committee consisting of some of the leading authorities in the nonprofit sector. The committee met for the first time in March, 1983, and has agreed to examine the methodology and make recommendations for its improvement with the view of making it even more reliable and current.

The members of the Advisory Committee for Giving USA are:

Elizabeth T. Boris, Director of Research, Council on Foundations, Inc.; Virginia Ann Hodgkinson, Vice President for Research, INDEPENDENT SECTOR; Patricia Read, Director, Editorial Services, The Foundation Center; Gabriel Rudney, Senior Research Associate, Yale-Pompo; Lester M. Salamon, Director, Center for Public Management & Economic Development Research, The Urban Institute; Hayden W. Smith, Senior Vice President, Council for Financial Aid to Education; Nelson Rosenbaum, President, Center for Responsive Governance; and Russy Sumariwalla, Senior Fellow, United Way of America.

Individuals—*Contributions by individuals included in this report refer to the gifts made within the specified calendar year and for the most part are cash. While some of the individuals report the value of gifts other than cash—such as clothing, food, and works of art—on their tax returns, they are relatively small in comparison to the overall cash total.*

Bequests—*Bequests made by individuals to charitable organizations, institutions and agencies are counted in the year in which they are received by the organization, since at times, the actual transfer of the bequest may take years.*

Corporations—*The corporate giving figures used in this report follow the IRS series and include cash contributions by the nation's business coporations to charitable institutions and agencies, as well as money given by corporations to corporate foundations.*

Foundations—*The American Association of Fund-Raising Counsel excludes corporate foundation grants from its overall foundation giving total since they are counted as corporate contributions. All other foundation giving is, however, included.*

Religion—*Included in the total for religion is giving to organized religious organizations for sacramental purposes and giving to evangelical religious organizations. The total does not include giving to educational institutions which are religiously affiliated.*

Education—*The total for giving to education includes the amounts of money donated to all levels of education—primary, secondary and higher—and to educational agencies and organizations, in both the public and private sectors. Research is also included in this category if that research is educational in nature and conducted at an educational institution. Groups such as the Urban Institute, however, are included in the "other" category, and some other research activity is included in the health and hospitals category.*

Health and Hospitals—*The giving total for health and hospitals refers only to money from individuals, foundations and corporations. It does not include government contracts or grants for research, but does include private research in the health community.*

Social Services—*Organizations included in this group are those which for the most part are concerned with the delivery of a variety of welfare-related programs to the general public. They include groups such as the United Way of America and other general affiliated fund-raising projects, as well as organizations such as American Red Cross, Catholic Charities, United Jewish Appeal, Boy Scouts, Federation of Protestant Welfare Agencies, and Federation of Jewish Philanthropies, to name a few.*

Arts & Humanities —*This category includes giving to theatres, museums, arts organizations, libraries, public television and radio, symphony orchestras, as examples.*

Civic & Public Affairs —*Organizations included in this category are concerned with civic issues such as the environment, the women's movement, the prevention of crime and deliquency, transportation and neighborhood rehabilitation.*

"Other" —*The "other" category includes a mix of organizations involved with foreign aid and technical assistance, international activities and foundation endowment.*

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together with your name, title, organization and address.

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Organizations Related to Philanthropy

American Association of Fund-Raising Counsel, Inc.
25 W. 43 Street
New York, NY 10036

American Association of Museums
2233 Wisconsin Avenue, NW
Washington, DC 20007

American Council for the Arts
570 Seventh Avenue
New York, NY 10018

American Council on Education
One Dupont Circle, NW
Washington, DC 20036

American Hospital Association
840 North Lake Shore Drive
Chicago, IL 60611

American Symphony Orchestra League
P.O. Box 66
Vienna, VA 22180

Association of American Colleges
1818 R Street, NW
Washington, DC 20009

Business Committee for the Arts, Inc.
1501 Broadway
New York, NY 10036

Committee for Economic Development
477 Madison Avenue
New York, NY 10022

The Conference Board
845 Third Avenue
New York, NY 10022

Council for Advancement and Support of Education
11 Dupont Circle, NW
Washington, DC 20036

Council for Financial Aid to Education, Inc.
680 Fifth Avenue
New York, NY 10019

Council of Better Business Bureaus, Inc.
1515 Wilson Blvd.
Arlington, VA 22209

Council on Foundations, Inc
1828 L Street, NW
Washington, DC 20036

Council of Jewish Federations
575 Lexington Avenue
New York, NY 10022

Council of State Governments
36 West 44 Street
New York, NY 10036

Federation of Protestant Welfare Agencies
281 Park Avenue South
New York, NY 10010

Foundation Center
888 Seventh Avenue
New York, NY 10019

INDEPENDENT SECTOR
1828 L Street, NW
Washington, DC 20036

Lutheran Resources Commission—Washington
1346 Connecticut Avenue, NW
Washington, DC 20036

Independent College Funds of America, Inc.
420 Lexington Avenue
New York, NY 10017

National Assembly of National Voluntary Health and Social Welfare Organizations, Inc.
291 Broadway
New York, NY 10017

National Association for Hospital Development
8300 Greensboro Drive
McLean, VA 22102

National Association of Independent Colleges and Universities
1717 Massachusetts Avenue
Washington, DC 20036

National Association of Independent Schools, Inc.
18 Tremont Street
Boston, MA 02109

National Catholic Development Conference
119 North Park Avenue
Rockville Centre, NY 11570

National Catholic Education Association
One Dupont Circle, NW
Washington, DC 20036

National Catholic Stewardship Council
1 Columbia Place
Albany, NY 12207

Volunteer: The National Center for Citizen Involvement
1111 North 19 Street
Arlington, VA 22209

National Committee for Responsive Philanthropy
810 18 Street, NW
Washington, DC 20006

National Council of Churches
475 Riverside Drive
New York, NY 10027

National Health Council
70 West 40 Street
New York, NY 10018

National Information Bureau, Inc.
419 Park Avenue South
New York, NY 10016

National Society of Fund Raising Executives
1511 "K" Street, NW
Washington, DC 20005

Tax Foundation
50 Rockefeller Plaza
New York, NY 10020

United Negro College Fund
500 East 62 Street
New York, NY 10021

United States Catholic Conference
1312 Massachusetts Avenue, NW
Washington, DC 20005

United Way of America
United Way Plaza
Alexandria, VA 22314-2088

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1. Members of the Association are firms which are exclusively or primarily organized to provide fund-raising counseling services, feasibility studies, campaign management and related public relations, to nonprofit institutions and agencies seeking philanthropic support. They will not knowingly be used by an organization to induce philanthropically inclined persons to give their money to unworthy causes.

2. While the Association does not prescribe any particular method of calculating fees for its members, the Organization should base its fees on services provided and avoid contracts providing for contingency, commissions or a percentage of funds raised for the client.

The Organization should base its fees on high standards of service, and should not profit, directly or indirectly, from the materials or services billed to the client by a third party. Member firms will not offer or provide the services of professional solicitors.

3. The executive head of a member organization must demonstrate at least a six-year record of continuous experience as a professional in the fund-raising field. This helps to protect the public from those who enter the profession without sufficient competence, experience, or devotion to ideals of public service.

4. The Association looks with disfavor upon firms which use methods harmful to the public, such as making exaggerated claims of past achievements, guaranteeing results, and promising to raise unobtainable sums.

5. No payment in cash or kind shall be made by a member to an officer, director, trustee, or advisor of a philanthropic agency or institution as compensation for using his influence for the engaging of a member for fund-raising counsel.

6. In fairness to all clients, member firms should charge equitable fees for all services with the exception that initial meetings with prospective clients are not usually construed as services.